WPP-47 / 2009-2011

# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

| ಸಂಪುಟ ೧೪೬ | ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೮, ೨೦೧೧, (ಭಾದ್ರಪದ ೧೭, ಶಕ ವರ್ಷ ೧೯೩೩) | ಸಂಚಿಕೆ ೩೬ |
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## ಭಾಗ – ೪

## ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರದ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ ಪುನಃ ಪ್ರಕಟವಾದ ಆದೇಶಗಳು

**ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ**

**ಅಧಿಸೂಚನೆ**

**ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 11 ಕೇಶಾಪ್ರ 2011, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 27ನೇ ಮೇ, 2011**

2011ನೇ ಸಾಲಿನ ಏಪ್ರಿಲ್ 8ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ–II, ಸೆಕ್ಷೆನ್ 1 ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ The Finance Act, 2011 (No. 8 of 2011) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

**MINISTRY OF LAW AND JUSTICE**

**(Legislative Department)**

**New Delhi, the 8th April, 2011/Chaitra 18, 1933 (Saka)**

The following Act of Parliament received the assent of the President on the 8th April, 2011, and is hereby published for general information.

**THE FINANCE ACT, 2011**

**No. 8 of 2011**

**[8th April, 2011]**

**An Act to give effect to the financial proposals of the Central Government for the financial year 2011-2012**

Be it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:

**CHAPTER I**

**PRELIMINARY**

**1. Short title and commencement.** (1) This Act may be called the Finance Act, 2011.

(2) Save as otherwise provided in this Act, sections 2 to 35 shall be deemed to have come into force on the 1st day of April, 2011.

**CHAPTER-II**

**RATES OF INCOME-TAX**

**2. Income-tax** (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2011, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for purposes of the Union, calculated in each case in the manner provided therein.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds one lakh sixty thousand rupees, then,-

*(a)* the net agricultural income shall be taken into account, in the manner provided in clause *(b)* [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh sixty thousand rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:-

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income:

(ii) the net agricultural income shall be increased by a sum of one lakh sixty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause *(i)* shall be reduced by the amount of income-tax determined in accordance with sub-clause *(ii)* and the sum so arrived at shall be the income-tax in respect of the total income;

Provided that in the case of every woman, resident in India and below the age of sixty-five years at any time during the previous year, referred to in item *(II)* of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh sixty thousand rupees", the words "one lakh ninety thousand rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year, referred to in item *(III)* of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh sixty thousand rupees", the words "two lakh forty thousand rupees" had been substituted.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115 JB or sub-section *(1A)* of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961(43 of 1961) (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section *(1)* or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 shall be increased by a surcharge, for purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB,115AC, 115ACA, 115AD,115B, 115BB,115BBA, 115BBC, 115E and 115JB of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for purposes of the Union, calculated,-

(a) in the case of a domestic company, at the rate of seven and one-half per cent, of such income-tax where the total income exceeds one crore rupees;

(b) in the case of every company, other than a domestic company, at the rate of two and one-half per cent, of such income-tax where the total income exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax and surcharge on such income-tax shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

(4) In cases in which tax has to be charged and paid under section 115-O or sub-section (2) of section 115R of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for purposes of the Union, calculated at the rate of five per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 194C, 194E, 194EE, 194F, 194G, 194H, 194-I,194J, 194LA, 194LB, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for purposes of the Union, in the case of every company, other than a domestic company, calculated at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for purposes of the Union, in the case of every company,

other than a domestic company, calculated at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge, for purposes of the Union, as provided in Paragraph E of Part III of the First Schedule pertaining to the case of a company:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115BBD, 115E and 115JB of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge, for purposes of the Union, calculated,-

(a) in the case of every domestic company, at the rate of five per cent. of such "advance tax" where the total income exceeds one crore rupees;

(b) in the case of every company, other than a domestic company, at the rate of two per cent. of such "advance tax" where the total income exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds one lakh eighty thousand rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174 A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,-

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh eighty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:-

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh eighty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "one lakh ninety thousand rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "two lakh fifty thousand rupees" had been substituted:

Provided also that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (IV) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "five lakh rupees" had been substituted.

(11) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for purposes of the Union, to be called the "Education Cess on income-tax", calculated at the rate of two per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance universalised quality basic education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in subsections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(12) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for purposes of the Union, calculated in the manner provided therein, shall also be increased by an additional surcharge, for purposes of the Union, to be called the "Secondary and Higher Education Cess on income-tax", calculated at the rate of one per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in subsections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(13) For the purposes of this section and the First Schedule,-

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2011, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

## CHAPTER III

## DIRECT TAXES

### Income-tax

**3. Amendment of section 2.-** In section 2 of the Income-tax Act, in clause (15), in the second proviso, for the words "ten lakh rupees", the words "twenty-five lakh rupees" shall be substituted with effect from the 1st day of April, 2012.

**4. Amendment of section 10.-** In section 10 of the Income-tax Act,-

(a) in clause (34), the *Explanation* [as so inserted by the Special Economic Zones Act, 2005] (28 of 2005.) shall be omitted with effect from the 1st day of June, 2011;

(b)after clause (44), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2008, namely:-

"(45) any allowance or perquisite, as may be notified by the Central Government in the Official Gazette in this behalf, paid to the Chairman or a retired Chairman or any other member or retired member of the Union Public Service Commission;";

(c) after clause (45) as so inserted, the following shall be inserted with effect from the 1st day of June, 2011, namely:-

' (46) any specified income arising to a body or authority or Board or Trust or Commission (by whatever name called) which-

(a) has been established or constituted by or under a Central, State or Provincial Act, or constituted by the Central Government or a State Government, with the object of regulating or administering any activity for the benefit of the general public;

(b) is not engaged in any commercial activity; and

(c) is notified by the Central Government in the Official Gazette for the purposes of this clause.

*Explanation*.-For the purposes of this clause, "specified income" means the income, of the nature and to the extent arising to a body or authority or Board or Trust or Commission (by whatever name called) referred to in this clause, which the Central Government may, by notification in the Official Gazette, specify in this behalf;

(47) any income of an infrastructure debt fund, set up in accordance with the guidelines as may be prescribed, which is notified by the Central Government in the Official Gazette for the purposes of this clause.'.

**5. Amendment of section 35.-** In section 35 of the Income-tax Act, in sub-section (2AA), in clause (a), for the words "one and three-fourth", the word "two" shall be substituted with effect from the 1st day of April,2012.

**6. Amendment of section 35AD.-** In section 35 AD of the Income-tax Act,-

(a) in sub-section (5), with effect from the 1 st day of April, 2012,-

(i) in clause (ac), the word "and" occurring at the end shall be omitted;

(ii) after clause (ac), the following clauses shall be inserted, namely:-

"(ad) on or after the 1st day of April, 2011, where the specified business is in the nature of developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed;

(ae) on or after the 1 st day of April, 2011, in a new plant or in a newly installed capacity in an existing plant for production of fertilizer; and";

(iii) in clause (b), for the words, brackets and letters "and clause (ac)", the words, brackets and letters "clause (ac), clause (ad) and clause (ae)" shall be substituted;

(b) in sub-section (8), in clause (c),-

(i) in sub-clause (iv), for the words "new hotel"; the word "hotel" shall be substituted:

(ii) in sub-clause (v), for the words "new hospital", the word "hospital" shall be substituted;

(iii) after sub-clause (vi), the following sub-clauses shall be inserted with effect from the 1 st day of April, 2012, namely:-

"(vii) developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed;

(viii) production of fertilizer in India;".

**7. Amendment of section 36.-**. In section 36 of the Income-tax Act, in sub-section (1), after clause (iv), the following shall be inserted with effect from the 1 st day of April, 2012, namely:-

'(iva) any sum paid by the assessee as an employer by way of contribution towards a pension scheme, as referred to in section 80CCD, on account of an employee to the extent it does not exceed ten per cent. of the salary of the employee in the previous year.

*Explanation*,- For the purposes of this clause, "salary" includes dearness allowance, if the terms of employment so provide, but excludes all other allowances and perquisites;'.

**8. Amendment of section 40A.-** In section 40A of the Income-tax Act, in sub-section (9), after the words, brackets and figures "under clause (iv)", the words, brackets, figures and letter "or clause (iva)" shall be inserted with effect from the 1st day of April, 2012.

**9. Amendment of section 80CCE.-** In section 80CCE of the Income-tax Act, for the word, figures and letters "section 80CCD", the words, brackets, figures and letters "sub-section (1) of section 80CCD" shall be substituted with effect from the 1st day of April, 2012.

**10. Amendment of section 80CCF.-** In section 80CCF of the Income-tax Act, after the words, figures and letters "previous year relevant to the assessment year beginning on the 1st day of April, 2011", the words, figures and letters "or to the assessment year beginning on the 1st day of April, 2012" shall be inserted with effect from the 1st day of April, 2012.

**11. Amendment of section 80-IA.-** In section 80-IA of the Income-tax Act, in sub-section (4), in clause (iv), for the words, figures and letters "the 31st day of March, 2011", wherever they occur, the words, figures and letters "the 31st day of March, 2012" shall be substituted with effect from the 1st day of April, 2012.

**12. Amendment of section 80-IB.-** In section 80-IB of the Income-tax Act, in sub-section (9), in clause (ii), the following proviso shall be inserted with effect from the 1st day of April, 2012, namely:-

"Provided that the provisions of this clause shall not apply to blocks licensed under a contract awarded after the 31 st day of March, 2011 under the New Exploration Licencing Policy announced by the Government of India *vide* Resolution No. |O-19018/ 22/95-ONG.DO.VL, dated the 10th February, 1999 or in pursuance of any law for the time being in force or by the Central or a State Government in any other manner;".

**13. Amendment of section 92C.-** In section 92C of the Income-tax Act, in sub-section (2), in the second proviso, for the words "five per cent. of the latter", the words "such percentage of the latter, as may be notified by the Central Government in the Official Gazette in this behalf" shall be substituted with effect from the 1st day of April, 2012.

**14. Amendment of section 92CA.-** In section 92CA of the Income-tax Act, with effect from the 1st day of June, 2011,-

(i) after sub-section (2), the following sub-section shall be inserted, namely:-

"(2A) Where any other international transaction [other than an international transaction referred under sub-section (1)], comes to the notice of the Transfer Pricing Officer during the course of the proceedings before him, the provisions of this Chapter shall apply as if such other international transaction is an international transaction referred to him under sub-section (1).";

(ii) in sub-section (7), after the word and figures "section 133", the words, figures and letter "or section 133 A" shall be inserted.

**15. Insertion of new section 94A. -** After section 94 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:-

**'94A. Special measures in respect of transactions with persons located in notified jurisdictional area.-**

(1) The Central Government may, having regard to the lack of effective exchange of information with any country or territory outside India, specify by notification in the Official Gazette such country or territory as a notified jurisdictional area in relation to transactions entered into by any assessee.

(2)Notwithstanding anything to the contrary contained in this Act, if an assessee enters into a transaction where one of the parties to the transaction is a person located in a notified jurisdictional area, then-

(i) all the parties to the transaction shall be deemed to be associated enterprises within the meaning of section 92A;

(ii) any transaction in the nature of purchase, sale or lease of tangible or intangible property or provision of service or lending or borrowing money or any other transaction having a bearing on the profits, income, losses or assets of the assessee including a mutual agreement or arrangement for allocation or apportionment of, or any contribution to, any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by or to the assessee shall be deemed to be an international transaction within the meaning of section 92B,

and the provisions of sections 92, 92A, 92B, 92C [except the second proviso to sub-section (2)], 92CA, 92CB, 92D, 92E and 92F shall apply accordingly.

(3) Notwithstanding anything to the contrary contained in this Act, no deduction,-

(a) in respect of any payment made to any financial institution located in a notified jurisdictional area shall be allowed under this Act, unless the assessee furnishes an authorisation in the prescribed form authorising the Board or any other income-tax authority acting on its behalf to seek relevant information from the said financial institution on behalf of such assessee; and

(b) in respect of any other expenditure or allowance (including depreciation) arising from the transaction with a person located in a notified jurisdictional area shall be allowed under any other provision of this Act, unless the assessee maintains such other documents and furnishes such information as may be prescribed, in this behalf.

(4) Notwithstanding anything to the contrary contained in this Act, where, in any previous year, the assessee has received or credited any sum from any person located in a notified jurisdictional area and the assessee does not offer any explanation about the source of the said sum in the hands of such person or in the hands of the beneficial owner (if such person is not the beneficial owner of the said sum) or the explanation offered by the assessee, in the opinion of the assessing officer, is not satisfactory, then, such sum shall be deemed to be the income of the assessee for that previous year.

(5) Notwithstanding anything contained in any other provisions of this Act, where any person located in a notified jurisdictional area is entitled to receive any sum or income or amount on which tax is deductible under Chapter XVII-B, the tax shall be deducted at the highest of the following rates, namely:-

(a) at the rate or rates in force;

(b) at the rate specified in the relevant provisions of this Act;

(c) at the rate of thirty per cent.

(6) In this section,-

(i) "person located in a notified jurisdictional area" shall include,-

(a) a person who is resident of the notified jurisdictional area;

(b) a person, not being an individual, which is established in the notified jurisdictional area; or

(c) a permanent establishment of a person not falling in sub-clause (a) or sub-clause (b), in the notified jurisdictional area;

(ii) "permanent establishment" shall have the same meaning as defined in clause (iiia) of section 92F;

(iii) "transaction" shall have the same meaning as defined in clause (v) of section 92F.'.

**16. Amendment of section 115A.-** In section 115A of the Income-tax Act, in sub-section (1), in clause (a), with effect from the 1st day of June, 2011,-

(a) in sub-clause (ii), after the words "foreign currency", the words, brackets, figures and letter "not being interest of the nature referred to in clause (iia)" shall be inserted;

(b) after sub-clause (ii), the following sub-clause shall be inserted, namely:-

"(iia) interest received from an infrastructure debt fund referred to in clause (47) of section 10; or";

(c) after item (B), the following item shall be inserted, namely:-

"(BA) the amount of income-tax calculated on the amount of income by way of interest referred to in sub-clause (iia), if any, included in the total income, at the rate of five per cent.;";

(d) in item (D), after the word, brackets and figures "sub-clause (ii)", the word, brackets, figures and letter ", sub-clause (iia)" shall be inserted.

**17. Insertion of new section 155BBD.-** After section 115BBC of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2012, namely.-

**'115BBD. Tax on certain dividends received from foreign companies.-** (1) Where the total income of an assessee, being an Indian company, for the previous year relevant to the assessment year beginning on the 1st day of April, 2012 includes any income by way of dividends declared, distributed or paid by a specified foreign company, the income-tax payable shall be the aggregate of-

(a) the amount of income-tax calculated on the income by way of such dividends, at the rate of fifteen per cent.; and

(b) the amount of income-tax with which the assessee would have been chargeable had its total income been reduced by the aforesaid income by way of dividends.

(2) Notwithstanding anything contained in this Act, no deduction in respect of any expenditure or allowance shall be allowed to the assessee under any provision of this Act in computing its income by way of dividends referred to in sub-section (1).

(3) In this section,-

(i) "dividends" shall have the same meaning as is given to "dividend" in clause (22) of section 2 but shall not include sub-clause (e) thereof;

(ii) "specified foreign company" means a foreign company in which the Indian company holds twenty-six per cent. or more in nominal value of the equity share capital of the company.'.

**18. Amendment of section 115JB.-** In section 115JB of the Income-tax Act, -

(i) in sub-section (1) with effect from the 1st day of April, 2012,-

(a) for the words, figures and letters "the 1st day of April, 2011", the words, figures and letters "the 1st day of April, 2012" shall be substituted;

(b) for the words "eighteen per cent.", at both the places where they occur, the words "eighteen and one-half per cent." shall be substituted;

(ii) after sub-section (2), in *Explanation* 1, clause (iv), clause (v) and clause (vi) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 2005;

(iii) in sub-section (6) [as so inserted by the Special Economic Zones Act, 2005], (28 of 2005) the following proviso shall be inserted with effect from the 1st day of April, 2012, namely:-

"Provided that the provisions of this sub-section shall cease to have effect in respect of any previous year relevant to the assessment year commencing on or after the 1 st day of April, 2012.".

**19. Insertion of new Chapter XII-BA.-** After Chapter XII-B of the Income-tax Act, the following Chapter shall be inserted with effect from the 1st day of April, 2012, namely:-

**'CHAPTER-XII-BA**

**SPECIAL PROVISIONS RELATING TO CERTAIN LIMITED LIABILITY PARTNERSHIPS**

**115JC. Special provisions for payment of tax by certain limited liability partnerships.-** (1) Notwithstanding anything contained in this Act, where the regular income-tax payable for a previous year by a limited liability partnership is less than the alternate minimum tax payable for such previous year, the adjusted total income shall be deemed to be the total income of the limited liability partnership for such previous year and it shall be liable to pay income-tax on such total income at the rate of eighteen and one-half per cent.

(2) Adjusted total income referred to in sub-section (1) shall be the total income before giving effect to this Chapter as increased by-

(i) deductions claimed, if any, under any section included in Chapter VI-A under the heading *"C.-Deductions in respect of certain incomes*"; and

(ii) deduction claimed, if any, under section 10AA.

(3) Every limited liability partnership to which this section applies shall obtain a report, in such form as may be prescribed, from an accountant certifying that the adjusted total income and the alternate minimum tax have been computed in accordance with the provisions of this Chapter and furnish such report on or before the due date of filing of return under sub-section (1) of section 139.

**115JD. Tax credit for alternate minimum tax.-** (1) The credit for tax paid by a limited liability partnership under section 115JC shall be allowed to it in accordance with the provisions of this section.

(2) The tax credit of an assessment year to be allowed under sub-section (1) shall be the excess of alternate minimum tax paid over the regular income-tax payable of that year.

(3) No interest shall be payable on tax credit allowed under sub-section (1).

(4) The amount of tax credit determined under sub-section (2) shall be carried forward and set off in accordance with the provisions of sub-sections (5) and (6) but such carry forward shall not be allowed beyond the tenth assessment year immediately succeeding the assessment year for which tax credit becomes allowable under sub-section (1).

(5) In any assessment year in which the regular income-tax exceeds the alternate minimum tax, the tax credit shall be allowed to be set off to the extent of the excess of regular income-tax over the alternate minimum tax and the balance of the tax credit, if any, shall be carried forward.

(6) If the amount of regular income-tax or the alternate minimum tax is reduced or increased as a result of any order passed under this Act, the amount of tax credit allowed under this section shall also be varied accordingly.

**Application of other provisions of this Act.-115JE.** Save as otherwise provided in this Chapter, all other provisions of this Act shall apply to a limited liability partnership referred to in this Chapter.

**Interpretation in this Chapter.-115 JF.** In this Chapter-

(a) "accountant" shall have the same meaning as in the *Explanation* below sub-section (2) of section 288;

(b) "alternate minimum tax" means the amount of tax computed on adjusted total income at a rate of eighteen and one-half per cent.;

(c) "limited liability partnership" shall have the same meaning as assigned to it in clause (n) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008; (6 of 2009.)

(d) "regular income-tax" means the income-tax payable for a previous year by a limited liability partnership on its total income in accordance with the provisions of this Act other than the provisions of this Chapter.'.

**20. Amendment of section 115-O.-** In section 115-O of the Income-tax Act, in sub-section (6) [as so inserted by the Special Economic Zones Act, 2005], (28 of 2005.) the following proviso shall be inserted with effect from the 1st day of June, 2011, namely:-

"Provided that the provisions of this sub-section shall cease to have effect from the 1st day of June, 2011.".

**21. Amendment of section 115-R.-** In section 115R of the Income-tax Act, in sub-section (2), with effect from the 1 st day of June, 2011,-

(a) in clause (i), for the words "income distributed", the words "income distributed to any person being an individual or a Hindu undivided family" shall be substituted;

(b) after clause (i), the following clause shall be inserted, namely:-

"(ia) thirty per cent. on income distributed to any other person by a money market mutual fund or a liquid fund;";

(c) in clause (iii), for the words "twenty per cent.", the words "thirty per cent." shall be substituted.

**22.- Amendment of section 131.-** In section 131 of the Income-tax Act, with effect from the 1st day of June, 2011,-

(i) after sub-section (1A), the following sub-section shall be inserted, namely:-

"(2) For the purpose of making an inquiry or investigation in respect of any person or class of persons in relation to an agreement referred to in section 90 or section 90A, it shall be competent for any income-tax authority not below the rank of Assistant Commissioner of Income-tax, as may be notified by the Board in this behalf, to exercise the powers conferred under sub-section (1) on the income-tax authorities referred to in that sub-section, notwithstanding that no proceedings with respect to such person or class of persons are pending before it or any other income-tax authority.";

(ii) in sub-section (3), after the words, brackets, figure and letter "or sub-section (1A)", the words, brackets and figure "or sub-section (2)" shall be inserted.

**23. Amendment of section 133.-** In section 133 of the Income-tax Act, after the second proviso, the following proviso shall be inserted with effect from the 1st day of June, 2011, namely:-

"Provided also that for the purposes of an agreement referred to in section 90 or section 90A, an income-tax authority notified under sub-section (2) of section 131 may exercise all the powers conferred under this section, notwithstanding that no proceedings are pending before it or any other income-tax authority.".

**24. Amendment of section 139.-** In section 139 of the Income-tax Act,-

(a) in sub-section (1), in *Explanation 2,-*

(i) in clause (a), in sub-clause (i), after the words "a company", the words, brackets and letters "other than a company referred to in clause (aa)" shall be inserted;

(ii) after clause (a), the following clause shall be inserted, namely:-

"(aa) in the case of an assessee being a company, which is required to furnish a report referred to in section 92E, the 30th day of November of the assessment year;";

(b) after sub-section (1B), the following sub-section shall be inserted with effect from the 1 st day of June, 2011, namely:-

"(1C) Notwithstanding anything contained in sub-section (1), the Central Government may, by notification in the Official Gazette, exempt any class or classes of persons from the requirement of furnishing a return of income having regard to such conditions as may be specified in that notification.";

(c) in sub-section (4C), with effect from the 1st day of June, 2011,-

(i) after clause (f) and before the words "shall, if the total income", the following clauses shall be inserted, namely:-

"(g) body or authority or Board or Trust or Commission (by whatever name called) referred to in clause (46) of section 10;

(h) infrastructure debt fund referred to in clause (47) of section 10,";

(ii) after the words "medical institution or trade union", the words "or body or authority or Board or Trust or Commission or infrastructure debt fund" shall be inserted.

**25. Amendment of section 143.-** In section 143 of the Income-tax Act, in sub-section (1B), for the words, figures and letters "the 31st day of March, 2011", the words, figures and letters "the 31st day of March, 2012" shall be substituted.

**26. Amendment of section 153.-** In section 153 of the Income-tax Act, in *Explanation* 1, with effect from the 1st day of June, 2011, -

(a) in clause (vii), for the word, figures and letter "section 245R,", the words, figures and letter "section 245R, or" shall be substituted;

(b) after clause (vii) and before the words "shall be excluded", the following clause shall be inserted, namely:-

"(viii) the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less,".

**27. Amendment of section 153B.-** In section 153B of the Income-tax Act, in sub-section (1), in the *Explanation*, with effect from the 1st day of June, 2011,-

(a) in clause (vii), for the words "by the Commissioner,", the words "by the Commissioner; or" shall be substituted;

(b) after clause (vii) and before the words "shall be excluded", the following clause shall be inserted, namely:-

"(viii) the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less,".

**28. Insertion of new section 194LB.-** After section 194LA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:-

**Income by way of interest from infrastructure debt fund.-** "194LB. Where any income by way of interest is payable to a non-resident, not being a company, or to a foreign company, by an infrastructure debt fund referred to in clause (47) of section 10, the person responsible for making the payment shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of five per cent.".

**29. Amendment of section 245C.-** In section 245C of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 2011,-

(a) in the proviso, after clause (i), the following clause shall be inserted, namely:-

"(ia) in a case where-

(A) the applicant is related to the person referred to in clause (i) who has filed an application (hereafter in this sub-section referred to as "specified person"); and

(B) the proceedings for assessment or re-assessment for any of the assessment years referred to in clause (b) of sub-section (1) of section 153A or clause (b) of sub-section (1) of section 153B in case of the applicant, being a person referred to in section 153A or section 153C, have been initiated,

the additional amount of income-tax payable on the income disclosed in the application exceeds ten lakh rupees,';

(b) after the proviso, the following *Explanation* shall be inserted, namely:-

*"Explanation.-* For the purposes of clause (ia),-

(a) the applicant, in relation to the specified person referred to in clause (ia), means,-

(i) where the specified person is an individual, any relative of the specified person;

(ii) where the specified person is a company, firm, association of persons or Hindu undivided family, any director of the company, partner of the firm, or member of the association or family, or any relative of such director, partner or member;

(iii) any individual who has a substantial interest in the business or profession of the specified person, or any relative of such individual;

(iv) a company, firm, association of persons or Hindu undivided family having a substantial interest in the business or profession of the specified person or any director, partner or member of such company, firm, association or family, or any relative of such director, partner or member;

(v) a company, firm, association of persons or Hindu undivided family of which a director, partner or member, as the case may be, has a substantial interest in the business or profession of the specified person; or any director, partner or member of such company, firm, association or family or any relative of such director, partner or member;

(vi) any person who carries on a business or profession,-

(A) where the specified person being an individual, or any relative of such specified person, has a substantial interest in the business or profession of that person; or

(B) where the specified person being a company, firm, association of persons or Hindu undivided family, or any director of such company, partner of such firm or member of the association or family, or any relative of such director, partner or member, has a substantial interest in the business or profession of that person;

(b) a person shall be deemed to have a substantial interest in a business or profession, if-

(A) in a case where the business or profession is carried on by a company, such person is, at any time during the previous year, the beneficial owner of shares (not being shares entitled to a fixed rate of dividend, whether with or without a right to participate in profits) carrying not less than twenty per cent. of the voting power; and

(B) in any other case, such person is, at any time during the previous year, beneficially entitled to not less than twenty per cent. of the profits of such business or profession".

**30. Amendment of section 245D.-** In section 245D of the Income-tax Act, after sub-section (6A), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:-

"(6B) The Settlement Commission may, at any time within a period of six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4):

Provided that an amendment which has the effect of modifying the liability of the applicant shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard.".

**31. Omission of section 282B.-** Section 282B of the Income-tax Act shall be omitted.

**32. Insertion of new section 285.-** After section 284 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:-

**Submission of statement by a non-resident having liaison office.-** "285. Every person, being a non-resident having a liaison office in India set up in accordance with the guidelines issued by the Reserve Bank of India under the Foreign Exchange Management Act, 1999 (42 of 1999), shall, in respect of its activities in a financial year, prepare and deliver or cause to be delivered to the Assessing Officer having jurisdiction, within sixty days from the end of such financial year, a statement in such form and containing such particulars as may be prescribed."

**33. Amendment of section 296.-** In section 296 of the Income-tax Act, after the words and figures "of section 10", the words, brackets, figures and letter "and every notification issued under sub-section (1C) of section 139" shall be inserted with effect from the 1st day of June, 2011.

**34. Amendment of Fourth Schedule.-** In the Fourth Schedule to the Income-tax Act, in Part A, in rule 3, in sub-rule (1), in the first proviso, for the figures, letters and words "31st day of December, 2010", the figures, letters and words "31st day of March, 2012" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of January, 2011.

***Wealth-tax***

**35. Amendment of section 22D of Act 27 of 1957.-** In section 22D of the Wealth-tax Act, 1957, after sub-section (6A), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:-

"(6B) The Settlement Commission may, at any time within a period of six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4):

Provided that an amendment which has the effect of modifying the liability of the applicant shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard."

## CHAPTER IV

## INDIRECT TAXES

***Customs***

**36. Amendment of section 2.-** In section 2 of the Customs Act, 1962 (52 of 1962.) (hereinafter referred to as the Customs Act), for clause (2), the following clause shall be substituted, namely:-

`'(2) "assessment" includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;'.

**37. Amendment of section 3.-** In section 3 of the Customs Act, in clause (e), the words "or Deputy Commissioner of Customs" shall be omitted.

**38. Substitution of new section for section 17.-** For section 17 of the Customs Act, the following section shall be substituted, namely:-

**17. Assessment of duty** (1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50 shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

(2) The proper officer may verify the self-assessment of such goods and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

(3) For verification of self-assessment under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any contract, broker's note, insurance policy, catalogue or other document, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained, and to furnish any information required for such ascertainment which is in his power to produce or furnish, and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued therefor under this Act and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

(6) Where re-assessment has not been done or a speaking order has not been passed on re-assessment, the proper officer may audit the assessment of duty of the imported goods or export goods at his office or at the premises of the importer or exporter, as may be expedient, in such manner as may be prescribed.

*Explanation.-* For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under section 46 or an exporter has entered any export goods under section 50 before the date on which the Finance Bill, 2011 receives the assent of the President, such imported goods or export goods shall continue to be governed by the provisions of section 17 as it stood immediately before the date on which such assent is received."

**39. Amendment of section 18.-** In section 18 of the Customs Act,-

(a) for sub-section (1), the following sub-section shall be substituted, namely:-

"(1) Notwithstanding anything contained in this Act but without prejudice to the provisions of section 46,-

(a) where the importer or exporter is unable to make self-assessment under sub-section (1) of section 17 and makes a request in writing to the proper officer for assessment; or

(b) where the proper officer deems it necessary to subject any imported goods or export goods to any chemical or other test; or

(c) where the importer or exporter has produced all the necessary documents and furnished full information but the proper officer deems it necessary to make further enquiry; or

(d) where necessary documents have not been produced or information has not been furnished and the proper officer deems it necessary to make further enquiry,

the proper officer may direct that the duty leviable on such goods be assessed provisionally if the importer or the exporter, as the case may be, furnishes such security as the proper officer deems fit for the payment of the deficiency, if any, between the duty as may be finally assessed or re-assessed, as the case may be, and the duty provisionally assessed.";

(b) in sub-section (2),-

(i) in the opening portion, after the words "assessed finally", the words "or re-assessed by the proper officer" shall be inserted;

(ii) for the words "finally assessed" wherever they occur, the words "finally assessed or re-assessed, as the case may be," shall be substituted;

(c) in sub-section (3), after the words "final assessment order", the words "or re-assessment order" shall be inserted;

(d) in sub-section (4), after the words "duty finally", the words "or re-assessment of duty, as the case may be," shall be inserted.

**40. Amendment of section 19.-** In section 19 of the Customs Act, in the proviso, in clause (b), after the words "proper officer", the words "or the evidence is available" shall be inserted.

**41. Amendment of section 27.-** In section 27 of the Customs Act, for sub-section (1), the following sub-sections shall be substituted, namely:-

'(1) Any person claiming refund of any duty or interest-

(a) paid by him; or

(b) borne by him,

may make an application in such form and manner as may be prescribed for such refund to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, before the expiry of one year, from the date of payment of such duty or interest:

Provided that where an application for refund has been made before the date on which the Finance Bill, 2011 receives the assent of the President, such application shall be deemed to have been made under sub-section (1), as it stood before the date on which the Finance Bill, 2011 receives the assent of the President and the same shall be dealt with in accordance with the provisions of sub-section (2):

Provided further that the limitation of one year shall not apply where any duty or interest has been paid under protest.

*Explanation.-* For the purposes of this sub-section, "the date of payment of duty or interest" in relation to a person, other than the importer, shall be construed as "the date of purchase of goods" by such person.

(1A) The application under sub-section (1) shall be accompanied by such documentary or other evidence (including the documents referred to in section 28C) as the applicant may furnish to establish that the amount of duty or interest in relation

to which such refund is claimed was collected from, or paid by, him and the incidence of such duty or interest, has not been passed on by him to any other person.

(1B) Save as otherwise provided in this section, the period of limitation of one year shall be computed in the following manner, namely:-

(a) in the case of goods which are exempt from payment of duty by a special order issued under sub-section (2) of section 25, the limitation of one year shall be computed from the date of issue of such order;

(b) where the duty becomes refundable as a consequence of any judgment, decree, order or direction of the appellate authority, Appellate Tribunal or any court, the limitation of one year shall be computed from the date of such judgment, decree, order or direction;

(c) where any duty is paid provisionally under section 18, the limitation of one year shall be computed from the date of adjustment of duty after the final assessment thereof or in case of re-assessment, from the date of such re-assessment.'.

**42. Substitution of new section for section 28-** For section 28 of the Customs Act, the following section shall be substituted, namely:-

**Recovery of duties not levied or short-levied or erroneously refunded. -**'28. (1) Where any duty has not been levied or has been short-levied or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts,-

(a) the proper officer shall, within one year from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

(b) the person chargeable with the duty or interest may pay, before service of notice under clause (a), on the basis of-

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the proper officer,

the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part-paid.

(2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made thereunder in respect of such duty or interest.

(3) Where the proper officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (2).

(4) Where any duty has not been levied or has been short-levied or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of—

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or has been short-levied or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to twenty-five per cent. of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid the duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of sections 135,135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then, the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (5).

(7) In computing the period of one year referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4), the period during which there was any stay by an order of a court or tribunal in respect of payment of such duty or interest shall be excluded.

(8) The proper officer shall, after allowing the concerned person an opportunity of being heard and after considering the representation, if any, made by such person, determine the amount of duty or interest due from such person not being in excess of the amount specified in the notice.

(9) The proper officer shall determine the amount of duty or interest under sub-section (8),-

(a) within six months from the date of notice, where it is possible to do so, in respect of cases falling under clause (a) of sub-section (1);

(b) within one year from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (4).

(10) Where an order determining the duty is passed by the proper officer under this section, the person liable to pay the said duty shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

*Explanation* 1.-For the purposes of this section, "relevant date" means,-

(a) in a case where duty is not levied, or interest is not charged, the date on which the proper officer makes an order for the clearance of goods;

(b) in a case where duty is provisionally assessed under section 18, the date of adjustment of duty after the final assessment thereof or re-assessment, as the case may be;

(c) in a case where duty or interest has been erroneously refunded, the date of refund;

(d) in any other case, the date of payment of duty or interest.

*Explanation* 2.-For the removal of doubts, it is hereby declared that any non-levy, short-levy or erroneous refund before the date on which the Finance Bill, 2011 receives the assent of the President, shall continue to be governed by the provisions of section 28 as it stood immediately before the date on which such assent is received.

**43. Substitution of new section for sections 28AA and 28AB.-** For sections 28AA and 28AB of the Customs Act, the following section shall be substituted, namely:-

**Interest on delayed payment of duty.** "28AA. (1) Notwithstanding anything contained in any judgement, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest, at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,-

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151 A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.".

**44. Amendment of section 46**.- In section 46 of the Customs Act,-

(a) in sub-section (1),-

(i) after the words "by presenting", the word "electronically" shall be inserted;

(ii) for the words "Provided that", the following shall be substituted, namely:-

"Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner:

Provided further that";

(b) in sub-section (4), the words "at the foot thereof" shall be omitted.

**45. Amendment of section 50.-** In section 50 of the Customs Act,-

(a) in sub-section (1),-

(i) after the words "thereof by presenting", the word "electronically" shall be inserted;

(ii) the following proviso shall be inserted, namely:-

"Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner.";

(b) in sub-section (2), the words "at the foot thereof" shall be omitted.

**46. Amendment of section 75.-** In section 75 of the Customs Act, in sub-section (1), in the second proviso, after the words "such drawback shall", the words "except under such circumstances or such conditions as the Central Government may, by rules, specify," shall be inserted.

**47. Amendment of section 110A.-** In section 110A of the Customs Act, for the words "adjudicating officer" and "Commissioner of Customs", the words "adjudicating authority" shall be substituted.

**48. Amendment of section 114A.-** In section 114A of the Customs Act,-

(a) for the words, brackets and figures "sub-section (2) of section 28", wherever they occur, the words, brackets and figures "sub-section (8) of section 28" shall be substituted;

(b) for the figures and letters "28AB", at both the places where they occur, the figures and letters "28AA" shall be substituted.

**49. Amendment of section 124.-** In section 124 of the Customs Act, for the words "a Deputy Commissioner of Customs", the words "an Assistant Commissioner of Customs" shall be substituted.

**50. Insertion of new section 131BA.-** After section 131B of the Customs Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010, namely:-

**Appeal not to be filed in certain cases.** "131BA. (1) The Board may, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal, application, revision or reference by the Commissioner of Customs under the provisions of this Chapter.

(2) Where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Commissioner of Customs has not filed an appeal, application, revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Commissioner of Customs from filing any appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal, application, revision or reference has been filed by the Commissioner of Customs pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal, application, revision or reference shall contend that the Commissioner of Customs has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.

(4) The Appellate Tribunal or court hearing an appeal, application, revision or reference shall have regard to the circumstances under which the appeal, application, revision or reference was not filed by the Commissioner of Customs in pursuance of the orders or instructions or directions issued under sub-section (1).

(5) Every order or instruction or direction issued by the Board on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing appeal, application, revision or reference shall be deemed to have been issued under sub-section (1), and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.".

**51. Insertion of new section 142A.-** After section 142 of the Customs Act, the following section shall be inserted, namely:-

**Liability under Act to be first charge.** "142A. "Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest or any other sum payable by an assessee or any other person under this Act, shall, save as otherwise provided in section 529 A of the Companies Act, 1956, **(1 of 1956.)** the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 **(51 of 1993.)** and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, **(54 of 2002.)** be the first charge on the property of the assessee or the person, as the case may be.".

**52**. **Amendment of section 150.-** In section 150 of the Customs Act, in sub-section (2), the following proviso shall be inserted, namely:-

"Provided that where it is not possible to pay the balance of sale proceeds, if any, to the owner of the goods within a period of six months from the date of sale of such goods or such further period as the Commissioner of Customs may allow, such balance of sale proceeds shall be paid to the Central Government.".

**53. Amendment of section 151A.-** In section 151A of the Customs Act, after the words "levy of duty thereon", the words "or for the implementation of any other provision of this Act or of any other law for the time being in force, in so far as they relate to any prohibition, restriction or procedure for import or export of goods" shall be inserted.

**54. Amendment of section 157.-** In section 157 of the Customs Act, in sub-section (2), after clause (c), the following clause shall be inserted, namely:-

"(d) the manner of conducting audit of the assessment of duty of the imported or export goods at the office of the proper officer or the premises of the importer or exporter, as the case may be.".

**55**. **Amendment of notifications issued under section 25 of Customs Act.-** (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 605(E), dated the 10th September, 2004, G.S.R.282(E), dated the 9th May, 2005, G.S.R.528(E), dated the 1st September, 2006, G.S.R.529(E), dated the 1st September, 2006, G.S.R.349(E), dated the 9th May, 2008 and G.S.R.878(E), dated the 24th December, 2008 issued under sub-section (1) of section 25 of the Customs Act shall stand amended and shall be deemed to have been amended in the manner specified against each of them in column (3) of the Second Schedule on and from the corresponding date mentioned in column (4) of that Schedule retrospectively, and accordingly, notwithstanding anything contained in any judgement, decree or order of any court, tribunal or

other authority, any action taken or anything done or purported to have been taken or done under the said notifications shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done as if the notifications as amended by this sub-section had been in force at all material times.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively, at all material times.

*Explanation*.- For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

**56. Special provisions exempting duty of customs on certain imports of fresh garlic.-** Notwithstanding anything contained in sub-section (1) of section 25 of the Customs Act, the item and its description specified under column (1) in the Third Schedule shall be and shall be deemed to have been exempted as specified in the said column on and from the corresponding date specified in column (2) thereof.

***Customs tariff***

**57. Amendment of section 3.-** In section 3 of the Customs Tariff Act, 1975 (51 of 1975.) (hereinafter referred to as the Customs Tariff Act), in sub-section (2), in the proviso, in clause (a), for the words and figures "Standards of Weights and Measures Act, 1976", (60 of 1976.) the words and figures "Legal Metrology Act, 2009" (1 of 2010.) shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

**58. Amendment of section 9A.-** In section 9A of the Customs Tariff Act, after sub-section (1), the following sub-section shall be inserted, namely:-

"(1A) Where the Central Government, on such inquiry as it may consider necessary, is of the opinion that circumvention of anti-dumping duty imposed under sub-section (1) has taken place, either by altering the description or name or composition of the article subject to such anti-dumping duty or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or in any other manner, whereby the anti-dumping duty so imposed is rendered ineffective, it may extend the anti-dumping duty to such article or an article originating in or exported from such country, as the case may be.".

**59. Amendment of section 9AA.-** In section 9AA of the Customs Tariff Act, in sub-section (1), for the portion beginning with the words "Where an importer proves" and ending with the words "entitled to refund of such excess duty", the following shall be substituted, namely:-

"Where upon determination by an officer authorised in this behalf by the Central Government under clause (ii) of sub-section (2), an importer proves to the satisfaction of the Central Government that he has paid anti-dumping duty imposed under sub-section (1) of section 9A on any article, in excess of the actual margin of dumping in relation to such article, the Central Government shall, as soon as may be, reduce such anti-dumping duty as is in excess of actual margin of dumping so determined, in relation to such article or such importer, and such importer shall be entitled to refund of such excess duty".

**60. Amendment of First Schedule and Second Schedule.-**In the Customs Tariff Act,-

(a) the First Schedule shall,-

(i) be amended in the manner specified in the Fourth Schedule;

(ii) also be amended in the manner specified in the Fifth Schedule with effect from the 1st day of January, 2012;

(b) the Second Schedule shall be amended in the manner specified in the Sixth Schedule.

**61. Special provisions to impose final safeguard duty on Caustic Soda lye during certain period.-** (1) Notwithstanding anything contained in sub-section (1) of section 8B of the Customs Tariff Act, safeguard duty at the rate, on the item specified under column (1) in the Seventh Schedule shall be and shall be deemed to have been imposed for the period specified in column (2) thereof.

(2) Nothing contained in sub-section (1) shall apply to imports of Caustic Soda lye from countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the said Act, other than the People's Republic of China, Indonesia, Qatar, Saudi Arabia and Thailand.

***Excise***

**62. Amendment of section 4A.-**In section 4A of the Central Excise Act, 1944 (1 of 1944.) (hereinafter referred to as the Central Excise Act), in sub-section (1), for the words and figures "Standards of Weights and Measures Act, 1976" (60 of 1976.) the words and figures "Legal Metrology Act, 2009" (1 of 2010.) shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

**63. Substitution of new section for section 11A.-**For section 11A of the Central Excise Act, the following section shall be substituted, namely:-

**Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded.-** '11A. (1) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, for any reason, other than the reason of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty,-

(a) the Central Excise Officer shall, within one year from the relevant date, serve notice on the person chargeable with the duty which has not been so levied or paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice:

(b) the person chargeable with duty may, before service of notice under clause (a), pay on the basis of-

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the Central Excise Officer,

the amount of duty along with interest payable thereon under section 11AA.

(2) The person who has paid the duty under clause (b) of sub-section (1), shall inform the Central Excise Officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty so paid or any penalty leviable under the provisions of this Act or the rules made thereunder.

(3) Where the Central Excise Officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (2).

(4) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by the reason of-

(a) fraud; or

(b) collusion; or

(c) any wilful mis-statement; or

(d) suppression of facts; or

(e) contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty,

by any person chargeable with the duty, the Central Excise Officer shall, within five years from the relevant date, serve notice on such person requiring him to show cause why he should not pay the amount specified in the notice along with interest payable thereon under section 11AA and a penalty equivalent to the duty specified in the notice.

(5) Where, during the course of any audit, investigation or verification, it is found that any duty has not been levied or paid or short-levied or short-paid or erroneously refunded for the reason mentioned in clause (a) or clause (b) or clause (c) or clause (d) or clause (e) of sub-section (4) but the details relating to the transactions are available in the specified records, then in such cases, the Central Excise Officer shall within a period of five years from the relevant date, serve a notice on the person chargeable with the duty requiring him to show cause why he should not pay the amount specified in the notice along with interest under section 11AA and penalty equivalent to fifty per cent. of such duty.

(6) Any person chargeable with duty under sub-section (5) may, before service of show cause notice on him, pay the duty in full or in part, as may be accepted by him along with the interest payable thereon under section 11AA and penalty equal to one per cent. of such duty per month to be calculated from the month following the month in which such duty was payable, but not exceeding a maximum of twenty-five per cent. of the duty, and inform the Central Excise Officer of such payment in writing.

(7) The Central Excise Officer, on receipt of information under sub-section (6), shall-

(i) not serve any notice in respect of the amount so paid and all proceedings in respect of the said duty shall be deemed to be concluded where it is found by the Central Excise Officer that the amount of duty, interest and penalty as provided under sub-section (6) has been fully paid;

(ii) proceed for recovery of such amount, if found to be short-paid, in the manner specified under sub-section (1) and the period of one year shall be computed from the date of receipt of such information.

(8) In computing the period of one year referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4) or sub-section (5), the period during which there was any stay by an order of the court or tribunal in respect of payment of such duty shall be excluded.

(9) Where any appellate authority or tribunal or court concludes that the notice issued under sub-section (4) is not sustainable for the reason that the charges of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty has not been established against the person to whom the notice was issued, the Central Excise Officer shall determine the duty of excise payable by such person for the period of one year, deeming as if the notice were issued under clause (a) of sub-section (1).

(10) The Central Excise Officer shall, after allowing the concerned person an opportunity of being heard, and after considering the representation, if any, made by such person, determine the amount of duty of excise due from such person not being in excess of the amount specified in the notice.

(11) The Central Excise Officer shall determine the amount of duty of excise under sub-section (10)-

(a) within six months from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (1);

(b) within one year from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (4) or sub-section (5).

(12) Where the appellate authority or tribunal or court modifies the amount of duty of excise determined by the Central Excise Officer under sub-section (10), then the amount of penalties and interest under this section shall stand modified accordingly, taking into account the amount of duty of excise so modified.

(13) Where the amount as modified by the appellate authority or tribunal or court is more than the amount determined under sub-section (10) by the Central Excise Officer, the time within which the interest or penalty is payable under this Act shall be counted from the date of the order of the appellate authority or tribunal or court in respect of such increased amount.

(14) Where an order determining the duty of excise is passed by the Central Excise Officer under this section, the person liable to pay the said duty of excise shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

(15) The provisions of sub-sections (1) to (14) shall apply, *mutatis mutandis*, to the recovery of interest where interest payable has not been paid or part paid or erroneously refunded.

*Explanation 1.-* For the purposes of this section and section 11AC,-

(a) "refund" includes rebate of duty of excise on excisable goods exported out of India or on excisable materials used in the manufacture of goods which are exported out of India;

(b) "relevant date" means,-

(i) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid, and no periodical return as required by the provisions of this Act has been filed, the last date on which such return is required to be filed under this Act and the rules made thereunder;

(ii) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid and the return has been filed on due date, the date on which such return has been filed;

(iii) in any other case, the date on which duty of excise is required to be paid under this Act or the rules made thereunder;

(iv) in a case where duty of excise is provisionally assessed under this Act or the rules made thereunder, the date of adjustment of duty after the final assessment thereof;

(v) in the case of excisable goods on which duty of excise has been erroneously refunded, the date of such refund;

(c) "specified records" means records including computerised records maintained by the person chargeable with the duty in accordance with any law for the time being in force.

*Explanation 2.-*For the removal of doubts, it is hereby declared that any non-levy, short-levy, non-payment, short-payment or erroneous refund before the date on which the Finance Bill, 2011 receives the assent of the President, shall continue to be governed by the provisions of section 11A as it stood immediately before the date on which such assent is received.

**64. Substitution of new section for sections 11AA and 11AB.-**For sections 11AA and 11AB of the Central Excise Act, the following section shall be substituted, namely;-

**"11AA. Interest on delayed payment of duty.**-(1) Notwithstanding anything contained in any judgement, decree, order or direction of the Appellate Tribunal or any court or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty, shall, in addition to the duty, be liable to pay interest at the rate specified in sub-section (2), whether such payment is made voluntarily or after determination of the amount of duty under section 11A.

(2) Interest, at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid in terms of section 11A after the due date by the person liable to pay duty and such interest shall be calculated from the date on which such duty becomes due up to the date of actual payment of the amount due.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where-

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 37B; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.".

**65. Substitution of new section for section 11AC.-**For section 11AC of the Central Excise Act, the following section shall be substituted, namely:-

**"11AC. Penalty for short-levy or non-levy of duty in certain cases.-(**1) The amount of penalty for non-levy or short-levy or non-payment or short payment or erroneous refund shall be as follows:-

(a) where any duty of excise has not been levied or paid or short-levied or short-paid or erroneously refunded, by reason of fraud or collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty equal to the duty so determined;

(b) where details of any transaction available in the specified records reveal that any duty of excise has not been levied or paid or short-levied or short-paid or erroneously refunded as referred to in sub-section (5) of section 11A, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty equal to fifty per cent. of the duty so determined;

(c) where any duty as determined under sub-section (10) of section 11A and the interest payable thereon under section 11AA in respect of transactions referred to in clause (b) is paid within thirty days of the date of communication of order of the Central Excise Officer who has determined such duty, the amount of penalty liable to be paid by such person shall be twenty-five per cent, of the duty so determined;

(d) where the appellate authority or tribunal or court modifies the amount of duty of excise determined by the Central Excise Officer under sub-section (10) of section 11A, then, the amount of penalties and interest payable shall stand modified accordingly and after taking into account the amount of duty of excise so modified, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay such amount of penalty or interest so modified.

*Explanation.*-For the removal of doubts, it is hereby declared that in a case where a notice has been served under sub-section (4) of section 11A and subsequent to issue of such notice, the Central Excise Officer is of the opinion that the transactions in respect of which notice was issued have been recorded in specified records and the case falls under sub-section (5), penalty equal to fifty per cent. of the duty shall be leviable,

(2) Where the amount as modified by the appellate authority or tribunal or court is more than the amount determined under sub-section (10) of section 11A by the Central Excise Officer, the time within which the interest or penalty is payable under this Act shall be counted from the date of the order of the appellate authority or tribunal or court in respect of such increased amount.".

**66. Insertion of new section 11E.-**After section 11DDA of the Central Excise Act, the following section shall be inserted, namely:-

**"11E. Liability under Act to be first charge.-**Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest, or any other sum payable by an assessee or any other person under this Act or the rules made thereunder shall, save as otherwise provided in section 529A of the Companies Act, 1956, (1 of 1956) the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 (51 of 1993) and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, (54 of 2002) be the first charge on the property of the assessee or the person, as the case may be.".

**67. Amendment of section 12.-**In section 12 of the Central Excise Act, after the word and figure "section 3", the words, figure and letter "and section 3A" shall be inserted and shall be deemed to have been inserted with effect from the 10th day of May, 2008:

Provided that the provisions of the Customs Act, 1962 **(**52 of 1962) relating to offences and penalties shall not apply to the matters covered by section 3A for the period beginning on the 10th day of May, 2008 and ending immediately before the day on which the Finance Bill, 2011 receives the assent of the President.

**68. Insertion of new section 12F.-**After section 12E of the Central Excise Act, the following section shall be inserted, namely:—

**"12F. Power of search and seizure.-**(1) Where the Joint Commissioner of Central Excise or Additional Commissioner of Central Excise or such other Central Excise Officer as may be notified by the Board has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing any Central Excise Officer to search and seize or may himself search and seize such documents or books or things.

(2) The provisions of the Code of Criminal Procedure, 1973 **(**2 of 1974**).** relating to search and seizure, shall, so far as may be, apply to search and seizure under this section as they apply to search and seizure under that Code.".

**69. Insertion of new section 35R.-**After section 35Q of the Central Excise Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010, namely: -

**"35R. Appeal not to be filed in certain cases.**-(1) The Central Board of Excise and Customs may, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal, application, revision or reference by the Central Excise Officer under the provisions of this Chapter.

(2) Where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Central Excise Officer has not filed an appeal, application, revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Central Excise Officer from filing appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal, application, revision or reference has been filed by the Central Excise Officer pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal, application, revision or reference shall contend that the Central Excise Officer has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.

(4) The Appellate Tribunal or court hearing such appeal, application, revision or reference shall have regard to the circumstances under which appeal, application, revision or reference was not filed by the Central Excise Officer in pursuance of the orders or instructions or directions issued under sub-section (1).

(5) Every order or instruction or direction issued by the Central Board of Excise and Customs on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing of appeal, application, revision or reference shall be deemed to have been issued under sub-section (1) and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.".

**70. Amendment of section 38.-**In section 38 of the Central Excise Act, in sub-section (2), after the words, brackets, figures and letter "sub-section (1) of section 5A", the word, figure and letter ", section 5B" shall be inserted.

**71. Amendment of rule 3 of CENVAT Credit Rules, 2004.-**(1) In the CENVAT Credit Rules, 2004, made by the Central Government in exercise of the powers conferred by section 37 of the Central Excise Act, 1944, (1 of 1944) as published in the Official Gazette *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 600(E), dated the 10th September, 2004, rule 3 shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Eighth Schedule, on and from the date specified in column (3) of that Schedule, against the rule specified in column (1) of that Schedule.

(2) Notwithstanding anything contained in any judgement, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done, on and from the 18th day of April, 2006, relating to the provisions as amended by sub-section (1), shall be deemed to be and deemed always to have been, for all purposes, as validly and effectively taken or done as if the amendments made by sub-section (1) had been in force at all material times.

(3) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect as if the Central Government had the power to make rules under section 37 of the Central Excise Act, 1944, (1 of 1944) retrospectively, at all material times.

**72. Amendment of notifications issued under section 5A of Central Excise Act**.-(1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) number GS.R. 679(E), dated the 25th August, 2003, number G.S.R. 60(E), dated the 21st January, 2004 and number G.S.R. 419(E), dated the 9th July, 2004 (hereinafter referred to as the said notifications), issued under sub-section (1) of section 5A of the Central Excise Act, 1944, (1 of 1944) shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (3) of the Ninth Schedule, on and from the corresponding date specified in column (4) of that Schedule, against each of the notifications specified in column (2) of that Schedule.

(2) Where a manufacturer avails the benefit of exemption provided under the said notifications as amended by sub-section (1), he shall, within a period of six months from the date on which the Finance Bill, 2011 receives the assent of the President, provide details relating to the investments made in terms of condition (B) specified in notifications number G.S.R. 679(E), dated the 25th August, 2003 and number G.S.R. 60(E), dated the 21st January, 2004, as subsequently amended by number G.S.R. 419(E), dated the 9th July, 2004, to the Investment Appraisal Committee.

(3) The Investment Appraisal Committee shall, on receipt of details under sub-section (2) and on being satisfied that the investment, as specified in condition (B) referred to in sub-section (2), has been made, issue the certificate in accordance with condition (E) specified in the said notifications as soon as possible but not later than the 31st day of December, 2012.

(4) Any amount lying or remaining unutilised in the escrow account [referred to in notification number G.S.R. 419(E), dated the 9th July, 2004] on or after the 31st day of December, 2012 shall stand forfeited and be appropriated to the account of the Central Government.

(5) Recovery of any duty along with applicable interest which has not been paid but was liable to be paid as if the benefits under the said notifications had not been made available on account of non-issue of certificate by the Investment Appraisal Committee or on any other account, shall be made within a period of one year from the 31st day of December, 2012 and the provisions of the Central Excise Act, 1944 (1 of 1944) shall apply for such recovery.

(6) No suit or other proceedings shall be instituted, maintained or continued in any court, tribunal or any other authority for any action taken or anything done or omitted to be done, in respect of the said notifications and no enforcement shall be made by any court of any decree or order relating to such action taken or anything done or omitted to be done as if the amendments made in the said notifications had been in force at all material times.

(7) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the said notifications with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 5A of the Central Excise Act, 1944, (1 of 1944)retrospectively, at all material times.

*Explanation.* - For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if the said notifications had not been amended retrospectively.

***Central Excise Tariff***

**73. Amendment of First Schedule and Third Schedule.-**In the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), -

(a) the First Schedule shall, -

(i) be amended in the manner specified in the Tenth Schedule;

(ii) also be amended in the manner specified in the Eleventh Schedule with effect from the 1st day of January, 2012;

(b) the Third Schedule shall be amended in the manner specified in the Twelth Schedule.

**CHAPTER V**

**SERVICE TAX**

**74. Amendment of Act 32 of 1994.-**In the Finance Act, 1994,-

(A) in section 65, save as otherwise provided, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,-

(1) clause (9) shall be omitted;

(2) for clause (25a), the following clauses shall be substituted, namely:-

'(25a) "clinical establishment" means-

(i) a hospital, maternity home, nursing home, dispensary, clinic, sanatorium or an institution, by whatever name called, owned, established, administered or managed by any person or body of persons, whether incorporated or not, having in its establishment the facility of central air-conditioning either in whole or in part of its premises and having more than twenty-five beds for in-patient treatment at any time during the financial year, offering services for diagnosis, treatment or care for illness, disease, injury, deformity, abnormality or pregnancy in any system of medicine; or

(ii) an entity owned, established, administered or managed by any person or body of persons, whether incorporated or not, either as an independent entity or as a part of any clinical establishment referred to in sub-clause (i), which carries out diagnosis of diseases through pathological, bacteriological, genetic, radiological, chemical, biological investigations or other diagnostic or investigative services with the aid of laboratory or other medical equipment,

but does not include an establishment, owned or controlled by -

(a) the Government; or

(b) a local authority;

(25aa) "club or association" means any person or body of persons providing services, facilities or advantages, primarily to its members, for a subscription or any other amount, but does not include –

(i) any body established or constituted by or under any law for the time being in force; or

(ii)any person or body of persons engaged in the activities of trade unions, promotion of agriculture, horticulture or animal husbandry; or

(iii) any person or body of persons engaged in any activity having objectives which are in the nature of public service and are of a charitable, religious or political nature; or

(iv) any person or body of persons associated with press or media;';

(3) in clause (27), the portion beginning with the words "but does not include" and ending with the words "time being in force" shall be omitted;

(4) in clause (104c), for the words "operational assistance for marketing", the words "operational or administrative assistance in any manner" shall be substituted;

(5) in clause (105),-

(a) for sub-clause (zo), the following sub-clause shall be substituted, namely:-

"(zo) to any person, by any other person, in relation to any service for repair, reconditioning, restoration or decoration or any other similar services, of any motor vehicle other than three wheeler scooter auto-rickshaw and motor vehicle meant for goods carriage;";

(b) for sub-clause (zx), the following sub-clause shall be substituted, namely:-

"(zx) to a policy holder or any person, by an insurer, including re-insurer carrying on life insurance business;";

(c) in sub-clause (zzze), after the words "to its members,", the words "or any other person" shall be inserted;

(d) for sub-clause (zzzzm), the following sub-clause shall be substituted, namely:-

"(zzzzm) (i) to any person, by a business entity, in relation to advice, consultancy or assistance in any branch of law, in any manner;

(ii) to any business entity, by any person, in relation to representational services before any court, tribunal or authority;

(iii) to any business entity, by an arbitral tribunal, in respect of arbitration

*Explanation* - For the purposes of this item, the expressions "arbitration" and "arbitral tribunal" shall have the meanings respectively assigned to them in the Arbitration and Conciliation Act, 1996; (26 of 1996) ';

(e) for sub-clause (zzzzo), the following sub-clause shall be substituted, namely:—

"(zzzzo) to any person,-

(i) by a clinical establishment; or

(ii) by a doctor, not being an employee of a clinical establishment, who provides services from such premises for diagnosis, treatment or care for illness, disease, injury, deformity, abnormality or pregnancy in any system of medicine;";

(f) after sub-clause (zzzzu), the following sub-clauses shall be inserted, namely:-

"(zzzzv) to any person, by a restaurant, by whatever name called, having the facility of air-conditioning in any part of the establishment, at any time during the financial year, which has licence to serve alcoholic beverages, in relation to serving of food or beverage, including alcoholic beverages or both, in its premises;

(zzzzw) to any person by a hotel, inn, guest house, club or campsite, by whatever name called, for providing of accommodation for a continuous period of less than three months;";

(B)in section 66, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for the word, brackets and letters "and (zzzzu)", the brackets, letters and word ", (zzzzu), (zzzzv) and (zzzzw)" shall be substituted;

(C) in section 70, in sub-section (1), for the words "two thousand rupees", the words "twenty thousand rupees" shall be substituted;

(D) in section 73,-

(i) sub-section (1A) shall be omitted;

(ii) the provisos to sub-section (2) shall be omitted;

(iii) after sub-section (4), the following sub-section shall be inserted, namely:-

'(4A) Notwithstanding anything contained in sub-sections (3) and (4), where during the course of any audit, investigation or verification, it is found that any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, but the true and complete details of transactions are available in the specified records, the person chargeable to service tax or to whom erroneous refund has been made, may pay the service tax in full or in part, as he may accept to be the amount of tax chargeable or erroneously refunded along with interest payable thereon under section 75 and penalty equal to one per cent. of such tax, for each month, for the period during which the default continues, up to a maximum of twenty-five per cent. of the tax amount, before service of notice on him and inform the Central Excise Officer of such payment in writing, who, on receipt of such information, shall not serve any notice under sub-section (1) in respect of the amount so paid and proceedings in respect of the said amount of service tax shall be deemed to have been concluded:

Provided that the Central Excise Officer may determine the amount of service tax, if any, due from such person, which in his opinion remains to be paid by such person and shall proceed to recover such amount in the manner specified in sub-section (1).

*Explanation.* - For the purposes of this sub-section and section 78, "specified records" means records including computerised data as are required to be maintained by an assessee in accordance with any law for the time being in force or where there is no such requirement, the invoices recorded by the assessee in the books of account shall be considered as the specified records.';

(E) in section 73B, after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that in the case of a service provider, whose value of taxable services provided in a financial year does not exceed sixty lakh rupees during any of the financial years covered by the notice issued under sub-section (3) of section 73 A or during the last preceding financial year, as the case may be, such rate of interest shall be reduced by three per cent. per annum.";

(F) in section 75, the following proviso shall be inserted, namely:-

"Provided that in the case of a service provider, whose value of taxable services provided in a financial year does not exceed sixty lakh rupees during any of the financial years covered by the notice or during the last preceding financial year, as the case may be, such rate of interest, shall be reduced by three per cent. per annum.";

(G) in section 76,-

(i) for the words "two hundred rupees", the words "one hundred rupees" shall be substituted;

(ii) for the words "two per cent.", the words "one per cent." shall be substituted;

(iii) in the proviso, after the words "shall not exceed", the words "fifty per cent. of " shall be inserted;

(iv) for the Illustration, the following Illustration shall be substituted, namely:-

***"Illustration***

X, an assessee, fails to pay service tax of ten lakh rupees payable by the 5th March. X pays the amount on the 15th March. The default has continued for ten days. The penalty payable by X is computed as follows:-

1% of the amount of default for 10 days

$\frac{1}{100}$ X 10,00,000 X $\frac{10}{31}$ = ₹. 3,225.80",

Penalty calculated @ ₹. 100 per day for 10 days = ₹. 1,000

Penalty liable to be paid is ₹. 3,226.00.";

(H) in section 77, for the words " five thousand rupees" wherever they occur, the words "ten thousand rupees" shall be substituted;

(I) for section 78, the following section shall be substituted, namely:-

**"78. Penalty for suppressing, etc., of value of taxable services.-**(1) Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of—

(a) fraud; or

(b) collusion; or

(c) wilful mis-statement; or

(d) suppression of facts; or

(e) contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax,

the person, liable to pay such service tax or erroneous refund, as determined under sub-section (2) of section 73, shall also be liable to pay a penalty, in addition to such service tax and interest thereon, if any, payable by him, which shall be equal to the amount of service tax so not levied or paid or short-levied or short-paid or erroneously refunded:

Provided that where true and complete details of the transactions are available in the specified records, penalty shall be reduced to fifty per cent. of the service tax so not levied or paid or short-levied or short-paid or erroneously refunded;

Provided further that where such service tax and the interest payable thereon is paid within thirty days from the date of communication of order of the Central Excise Officer determining such service tax, the amount of penalty liable to be paid by such person under the first proviso shall be twenty-five per cent. of such service tax:

Provided also that the benefit of reduced penalty under the second proviso shall be available only if the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

Provided also that in case of a service provider whose value of taxable services does not exceed sixty lakh rupees during any of the years covered by the notice or during the last preceding financial year, the period of thirty days shall be extended to ninety days.

(2) Where the service tax determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the service tax as reduced or increased, as the case may be, shall be taken into account:

Provided that in case where the service tax to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the second proviso to sub-section (1), shall be available, if the amount of service tax so increased, the interest payable thereon and twenty-five per cent. of the consequential increase of penalty have also been paid within thirty days or ninety days, as the case may be, of communication of the order by which such increase in service tax takes effect:

Provided further that if the penalty is payable under this section, the provisions of section 76 shall not apply.

*Explanation*.- For the removal of doubts, it is hereby declared that any amount paid to the credit of the Central Government prior to the date of communication of the order referred to in the second proviso to sub-section (1) or the first proviso to sub-section (2) shall be adjusted against the total amount due from such person.";

(J) in section 80, for the word and figures "section 78", the words, brackets and figures "first proviso to sub-section (1) of section 78" shall be substituted;

(K) in section 82, in sub-section (1),-

(i) for the words "Commissioner of Central Excise", the words "Joint Commissioner of Central Excise" shall be substituted;

(ii) for the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise", the words "Superintendent of Central Excise" shall be substituted;

(L) in section 83,-

(i) for the figures and letters "9C,9D, 11B, 11BB, 11C, 12,12A, 12B, 12C, 12D, 12E, 14, 14AA, 15, 33A, 35F", the figures and letters"9A, 9AA, 9B, 9C, 9D, 9E, 11B, 11BB, 11C, 12,12A, 12B, 12C, 12D, 12E, 14, 14AA, 15, 33A, 34A, 35F" shall be substituted;

(ii) after the figures and letter "35Q,", the figures and letter "35R," shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010;

(M) after section 87, the following sections shall be inserted, namely:-

**"88. Liability under Act to be first charge.-**Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest or any other sum payable by an assessee or any other person under this Chapter, shall, save as otherwise provided in section 529A of the Companies Act, 1956 (1 of 1956) and the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 (51 of 1993) and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002 (54 of 2002) be the first charge on the property of the assessee or the person, as the case may be.

**89. Offences and penalties.-**(1) Whoever commits any of the following offences, namely: -

(a) provides any taxable service chargeable to service tax under sub-section (1) of section 68 or receives any taxable service chargeable to tax under sub-section (2) of said section, without an invoice issued in accordance with the provisions of this Chapter or the rules made thereunder; or

(b) avails and utilises credit of taxes or duty without actual receipt of taxable service or excisable goods either fully or partially in violation of the rules made under the provisions of this Chapter; or

(c) maintains false books of account or fails to supply any information which he is required to supply under this Chapter or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or

(d) collects any amount as service tax but fails to pay the amount so collected to the credit of the Central Government beyond a period of six months from the date on which such payment becomes due,

shall be punishable,-

(i) in the case of an offence where the amount exceeds fifty lakh rupees, with imprisonment for a term which may extend to three years:

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgement of the court, such imprisonment shall not be for a term of less than six months;

(ii) in any other case, with imprisonment for a term, which may extend to one year.

(2) If any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to three years:

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgement of the court, such imprisonment shall not be for a term of less than six months.

(3) For the purposes of sub-sections (1) and (2), the following shall not be considered as special and adequate reasons for awarding a sentence of imprisonment for a term of less than six months, namely:-

(i) the fact that the accused has been convicted for the first time for an offence under this Chapter;

(ii) the fact that in any proceeding under this Act, other than prosecution, the accused has been ordered to pay a penalty or any other action has been taken against him for the same act which constitutes the offence;

(iii) the fact that the accused was not the principal offender and was acting merely as a secondary party in the commission of the offence;

(iv) the age of the accused.

(4) A person shall not be prosecuted for any offence under this section except with the previous sanction of the Chief Commissioner of Central Excise.";

(N) in section 93 A, in the proviso, after the words "such rebate shall", the words ", except under such circumstances or conditions as may be prescribed," shall be inserted;

(O) in section 95, after sub-section (1G), the following sub-section shall be inserted, namely:-

"(1H) If any difficulty arises in respect of implementing, classifying or assessing the value of any taxable service incorporated in this Chapter by the Finance Act, 2011, the Central Government may, by order published in the Official Gazette, not inconsistent with the provisions of this Chapter, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of one year from the date on which the Finance Bill, 2011 receives the assent of the President."

(P) after section 96-I, the following section shall be inserted, namely:-

**"96J. Special exemption from service tax in certain cases.-**(1) Notwithstanding anything contained in section 66, no service tax shall be levied or collected in respect of membership fee collected by a club or association formed for representing industry or commerce, during the period on and from the 16th day of June, 2005 to the 31st day of March, 2008 (both days inclusive).

(2) Refund shall be made of all such service tax which has been collected but which would not have been so collected if sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in this Chapter, an application for the claim of refund of service tax shall be made within six months from the date on which the Finance Bill, 2011 receives the assent of the President.".

**75. Validation of exemption given to a person by tour operator having contract carriage permit for inter- State or intra-State transportation of passengers with retrospective effect.-**(1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 492(E), dated the 7th July, 2009, issued in exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994, (32 of 1994.) granting exemption from the whole of service tax leviable under section 66 of that Act to any person by a tour operator having a contract carriage permit for inter-State or intra-State transportation of passengers, excluding tourism, conducted tour, charter or hire service, shall be deemed to have, and deemed always to have, for all purposes, validly come into force on and from the 1st day of April, 2000, at all material times.

(2) Refund shall be made of all such service tax which has been collected but which would not have been so collected as if the notification referred to in sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in the Finance Act, 1994, (32 of 1994) an application for the claim of refund of service tax shall be made within six months from the date on which the Finance Bill, 2011 receives the assent of the President.

*Explanation.-* For the removal of doubts, it is hereby declared that the provisions of section 11B of the Central Excise Act, 1944, (1 of 1944) shall be applicable in case of refunds under this section.

## CHAPTER VI

## MISCELLANEOUS

**76. Amendment of Act 16 of 1955.-**In the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, in *Explanation* III, for the words, figures and brackets "Standards of Weights and Measures Act, 1976 (60 of 1976)", the words and figures "Legal Metrology Act, 2009" (1 of 2010) shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

**77. Amendment of Section 15 of Act 74 of 1956.-**In section 15 of the Central Sales Tax Act, 1956, in clause (a), for the words "four per cent.", the words "five per cent." shall be substituted.

**78. Amendment of First Schedule to Act 58 of 1957.-**The First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 shall be amended in the manner specified in the Thirteenth Schedule.

**79. Amendment of Second Schedule to Act 28 of 2005.-**In the Second Schedule to the Special Economic Zones Act, 2005,-

(a) in paragraph (a), clause (C) shall be omitted with effect from the 1st day of June, 2011;

(b) paragraph (h) shall be omitted with effect from the 1st day of April, 2012;

(c) paragraph (i) shall be omitted with effect from the 1st day of June, 2011.

## THE FIRST SCHEDULE

**(See section 2)**

**PART I**

**INCOME-TAX**

***Paragraph A***

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,-

***Rates of income-tax***

| | | |
|---|---|---|
| (1) | where the total income does not exceed Rs. 1,60,000 | *Nil;* |
| (2) | where the total income exceeds Rs. 1,60,000 but does not exceed Rs. 5,00,000 | 10 per cent of the amount by which the total income exceeds Rs. 1,60,000; |
| (3) | where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 34,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000 |
| (4) | where the total income exceeds Rs. 8,00,000 | Rs. 94,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(II) In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year,—

***Rates of income-tax***

| | | |
|---|---|---|
| (1) | where the total income does not exceed Rs. 1,90,000 | *Nil;* |
| (2) | where the total income exceeds Rs. 1,90,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,90,000; |
| (3) | where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 31,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) | where the total income exceeds Rs. 8,00,000 | Rs. 91,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year,-

***Rates of income-tax***

| | | |
|---|---|---|
| (1) | where the total income does not exceed Rs. 2,40,000 | *Nil;* |
| (2) | where the total income exceeds Rs. 2,40,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 2,40,000; |
| (3) | where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 26,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) | where the total income exceeds Rs. 8,00,000 | Rs. 86,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

***Paragraph B***

In the case of every co-operative society,-

***Rates of income-tax***

| | | |
|---|---|---|
| (1) | where the total income does not exceed Rs. 10,000 | 10 per cent. of the total Income; |
| (2) | where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs.1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) | where the total income exceeds Rs. 20,000 | Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

**Paragraph C**

In the case of every firm, -

**Rate of income-tax**

On the whole of the total income 30 per cent.

**Paragraph D**

In the case of every local authority,-

**Rate of income-tax**

On the whole of the total income 30 per cent.

**Paragraph E**

In the case of a company,-

**Rates of income-tax**

I. In the case of a domestic company 30 per cent.of the total income.

II. In the case of a company other than a domestic company-

(i) on so much of the total income as consists of,-

(a) royalties received from Government or an Indian

concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31 st day of March, 1961 but before the 1 st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1 st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government — 50 per cent.;

(ii) on the balance, if any, of the total income — 40 per cent.

**Surcharge on income-tax**

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,-

(i) in the case of every domestic company having a total income exceeding one crore rupees, at the rate of seven and one-half per cent. of such income-tax;

(ii) in the case of every company other than a domestic company having a total income exceeding one crore rupees, at the rate of two and one-half per cent.

Provided that in the case of every company having a total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

**PART II**

**RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES**

In every case in which under the provisions of sections 193,194,194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:-

| | Rate of Income-tax |
|---|---|
| 1. In the case of a person other than a company- | |
| (a) where the person is resident in India- | 10 per cent.; |
| (i) on income by way of interest other than "Interest on securities" | 30 per cent.; |
| (ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort | |
| (iii) on income by way of winnings from horse races | 30 per cent.; |
| (iv) on income by way of insurance commission | 10 per cent.; |
| (v) on income by way of interest payable on- | 10 per cent.; |
| (A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act: | |
| (B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder; | |
| (C) any security of the Central or State Government | |
| (vi) on any other income | 10 per cent.; |
| (b) where the person is not resident in India- | |
| (i) in the case of a non-resident Indian- | |
| (A) on any investment income | 20 per cent.; |
| (B) on income by way of long-term capital gains referred to in section 115E | 10 per cent.; |
| (C) on income by way of short-term capital gains referred to in section 111A | 15 per cent.; |
| (D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10] | 20 per cent.; |
| (E) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB) | 20 per cent.; |
| (F) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1 A) of section 115 A of the Income- tax Act, to a person resident in India – | |
| (I) where the agreement is made on or after the 1st day of June, 1997 but before the 1 st day of June, 2005 | 20 per cent.; |
| (II) where the agreement is made on or after the 1st day of June, 2005 | 10 per cent.; |

| | Rate of Income-tax |
|---|---|
| (G) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(i)(F)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or 'the Indian concern and where such agreement is with an Indian concern, the agreement is approved by Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy- | |
| (I) where the agreement is made on or after the 1 st day of June, 1997 but before the 1 st day of June, 2005 | 20 per cent.; |
| (II) where the agreement is made on or after the 1st day of June, 2005 | 10 per cent.; |
| (H) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy- | |
| (I) where the agreement is made on or after the 1 st day of June, 1997 but before the 1 st day of June, 2005 | 20 per cent.; |
| (II) where the agreement is made on or after the 1st day of June, 2005 | 10 per cent.; |
| (I) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort | 30 per cent.; |
| (J) on income by way of winnings from horse races | 30 per cent.; |
| (K) on the whole of the other income | 30 per cent.; |
| (ii) in the case of any other person- | |
| (A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB) | 20 per cent.; |
| (B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income- tax Act, to a person resident in India- | |
| (I) where the agreement is made on or after the 1 st day of June, 1997 but before the 1 st day of June, 2005 | 20 per cent.; |
| (II) where the agreement is made on or after the 1 st day of June, 2005 | 10 per cent.; |
| (C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy- | |
| (I) where the agreement is made on or after the 1 st day of June, 1997 but before the 1 st day of June, 2005 | 20 per cent.; |
| (II) where the agreement is made on or after the 1st day of June, 2005 | 10 per cent.; |
| (D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy- | |
| (I) where the agreement is made on or after the 1 st day of June, 1997 but before the 1 st day of June, 2005 | 20 per cent.; |
| (II) where the agreement is made on or after the 1st day of June, 2005 | 10 per cent.; |
| (E) on income by way of winnings from lotteries, crossword puzzles,card games and other games of any sort | 30 per cent.; |
| (F) on income by way of winnings from horse races | 30 per cent.; |
| (G) on income by way of short-term capital gains referred to in section 111A | 15 per cent.; |
| (H) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10] | 20 per cent.; |
| (I) on the whole of the other income | 30 per cent.; |
| 2. In the case of a company- | |
| (a) where the company is a domestic company- | |
| (i) on income by way of interest other than "Interest on securities" | 10 per cent.; |

| | Rate of Income-tax |
|---|---|
| (ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort | 30 per cent. |
| (iii) on income by way of winnings from horse races | 30 per cent.; |
| (iv) on any other income | 10 per cent.; |
| (b) where the company is not a domestic company- | |
| (i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort | 30 per cent.; |
| (ii) on income by way of winnings from horse races | 30 per cent.; |
| (iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB) | 20 per cent.; |
| (iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115 A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115 A of the Income-tax Act, to a person resident in India- | |
| (A) where the agreement is made before the 1st day of June, 1997 | 30 per cent.; |
| (B) where the agreement is made on or after the 1st day of June, 1997 but before the 1 st day of June, 2005 | 20 per cent.; |
| (C) where the agreement is made on or after the 1 st day of June, 2005 | 10 per cent.; |
| (v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy- | |
| (A) where the agreement is made after the 31 st day of March, 1961 but before the 1 st day of April, 1976 | 50 per cent.; |
| (B) where the agreement is made after the 31 st day of March, 1976 but before the 1 st day of June, 1997 | 30 per cent.; |
| (C) where the agreement is made on or after the 1 st day of June, 1997 but before the 1 st day of June, 2005 | 20 per cent.; |
| (D) where the agreement is made on or after the 1 st day of June, 2005 | 10 per cent.; |
| (vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy- | |
| (A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 | 50 per cent.; |
| (B) where the agreement is made after the 31st day of March, 1976 but before the 1 st day of June, 1997 | 30 per cent.; |
| (C) where the agreement is made on or after the 1 st day of June, 1997 but before the 1 st day of June, 2005 | 20 per cent.; |
| (D) where the agreement is made on or after the 1 st day of June, 2005 | 10 per cent.; |
| (vii) on income by way of short-term capital gains referred to in section 111A | 15 per cent.; |
| (viii) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10] | 20 per cent.; |
| (ix) on any other income | 40 per cent.; |

*Explanation.*- For the purpose of item 1(b)(i) of this Part, "investment income" and "non-resident Indian" shall have the meanings respectively assigned to them in Chapter XII-A of the Income-tax Act.

**Surcharge on income-tax**

The amount of income-tax deducted in accordance with the provisions of item 2(b) of this Part, shall be increased by a surcharge, for purposes of the Union, in the case of every company other than a domestic company, calculated at the rate of two per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees.

**PART III**

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115 A or section 115 AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BB or section 115BBA or section 115BBC or section 115BBD or section 115E or section 115 JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:-

***Paragraph A***

(I) In the case of every individual other than the individual referred to in items (II), (III) and (IV) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,-

***Rates of income- tax***

| | | |
|---|---|---|
| 1 | where the total income does not exceed Rs. 1,80,000 | *Nil;* |
| 2 | where the total income exceeds Rs. 1,80,000 but does not exceed Rs. 5,00,000 | 10 per cent, of the amount by which the total income exceeds Rs. 1,80,000; |
| 3 | where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 32,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| 4 | where the total income exceeds Rs. 8,00,000 | Rs. 92,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(II) In the case of every individual, being a woman resident in India, and below the age of sixty years at any time during the previous year, -

***Rates of income- tax***

| | | |
|---|---|---|
| 1 | where the total income does not exceed Rs. 1,90,000 | *Nil;* |
| 2 | where the total income exceeds Rs. 1,90,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,90,000; |
| 3 | where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 31,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| 4 | where the total income exceeds Rs. 8,00,000 | Rs. 91,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,-

***Rates of income- tax***

| | | |
|---|---|---|
| 1 | where the total income does not exceed Rs. 2,50,000 | *Nil;* |
| 2 | where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 2,50,000; |
| 3 | where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 25,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| 4 | where the total income exceeds Rs. 8,00,000 | Rs. 85,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(IV) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,-

***Rates of income- tax***

| | | |
|---|---|---|
| 1 | where the total income does not exceed Rs. 5,00,000 | *Nil;* |
| 2 | where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | 20 per cent. of amount by which total income exceeds Rs. 5,00.000; |
| 3 | where the total income exceeds Rs. 8,00,000 | Rs. 60,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

***Paragraph B***

In the case of every co-operative society,-

***Rates of income- tax***

| | | |
|---|---|---|
| 1 | where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| 2 | where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| 3 | where the total income exceeds Rs. 20,000 | Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

***Paragraph C***

In the case of every firm, -

***Rate of income-tax***

On the whole of the total income 30 per cent.

***Paragraph D***

In the case of every local authority,-

***Rate of income-tax***

On the whole of the total income 30 per cent.

***Paragraph E***

In the case of a company,-

***Rates of income-tax***

| | |
|---|---|
| I. In the case of a domestic company | 30 per cent. of the total income |
| II.In the case of a company other than a domestic company- | |
| (i) on so much of the total income as consists of, - | |
| (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31 st day of March, 1961 but before the 1 st day of April, 1976; or | |
| (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1 st day of April, 1976, | |
| and where such agreement has, in either case, been approved by the Central Government | 50 per cent.; |
| (ii) on the balance, if any, of the total income | 40 per cent. |

***Surcharge on income-tax***

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,-

(i) in the case of every domestic company having a total income exceeding one crore rupees, at the rate of five per cent. of such income-tax;

(ii) in the case of every company other than a domestic company having a total income exceeding one crore rupees, at the rate of two per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

**PART IV**

**[See section 2(13)(c)]**

**RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME**

*Rule 1*.- Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40 A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

*Rule 2*. - Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30,31,32,36,37,38,40,40A [other than sub-sections (3) and (4) thereof], 41,43,43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

*Rule 3*. - Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax

under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

*Rule 4.* - Notwithstanding anything contained in any other provisions of these rules, in a case -

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7 A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent, or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

*Rule 5*. - Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

*Rule 6.* - Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

*Rule 7*. - Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

*Rule 8.* - (1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2011, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2003 or the 1 st day of April, 2004 or the 1 st day of April, 2005 or the 1 st day of April, 2006 or the 1 st day of April, 2007 or the 1 st day of April, 2008 or the 1 st day of April, 2009 or the 1st day of April, 2010, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,-

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, to the extent, if any, such loss has not been set off against the agricultural income'for the previous year relevant to the assessment year commencing on the 1 st day of April, 2004 or the 1 st day of April, 2005 or the 1 st day of April, 2006 or the 1 st day of April, 2007 or the 1 st day of April, 2008 or the 1 st day of April, 2009 or the 1st day of April, 2010,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1 st day of April, 2004, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 2005 or the 1st day of April, 2006 or the 1 st day of April, 2007 or the 1 st day of April, 2008 or the 1 st day of April, 2009 or the 1 st day of April, 2010,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2005, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 2006 or the 1st day of April, 2007 or the 1 st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April,2010,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 2007 or the 1st day of April, 2008 or the 1 st day of April, 2009 or the 1 st day of April, 2010,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2007, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 2008 or the 1st day of April, 2009 or the 1 st day of April, 2010,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2008, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 2009 or the 1 st day of April, 2010,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2011.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2012, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1 st day of April, 2004 or the 1 st day of April, 2005 or the 1 st day of April, 2006 or the 1st day of April,2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1 st day of April, 2011, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,-

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1 st day of April, 2004, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2005 or the 1st day of April, 2006 or the 1 st day of April, 2007 or the 1 st day of April, 2008 or the 1 st day of April, 2009 or the 1 st day of April, 2010 or the 1 st day of April, 2011,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1 st day of April, 2005, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 2006 or the 1 st day of April,2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1 st day of April, 2010 or the 1 st day of April, 2011,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 2007 or the 1 st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1 st day of April, 2007, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 2008 or the 1 st day of April, 2009 or the 1st day of April, 2010 or the 1 st day of April, 2011,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1 st day of April, 2008, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 2009 or the 1 st day of April, 2010 or the 1st day of April, 2011,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1 st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1 st day of April, 2010 or the 1 st day of April, 2011,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2012.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 2003 (32 of 2003), or of the First Schedule to the Finance (No. 2) Act, 2004 (23 of 2004) or of the First Schedule to the Finance Act, 2005 (18 of 2005), or of the First Schedule to the Finance Act, 2006 (21 of 2006) or of the First Schedule to the Finance Act, 2007 (22 of 2007) or of the First Schedule to the Finance Act, 2008 (18 of 2008) or of the First Schedule to the Finance (No. 2) Act, 2009 (33 of 2009) or of the First Schedule to the Finance Act, 2010 (14 of 2010) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

*Rule 9*. - Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil.*

*Rule 10.* - The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

*Rule 11*. - For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

## THE SECOND SCHEDULE

**[See section 55(1)]**

| Sl. No | Notification number and date | Amendment | Date of effect of amendment |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1. | G.S.R. 605(E), dated the 10th September, 2004 [92/2004-Customs, dated the 10th September, 2004] | In the said notification, condition (v) shall be omitted. | 1st April, 2008. |
| 2. | G.S.R.282(E), dated the 9th May, 2005 [41/2005-Customs, dated the 9th May, 2005] | In the said notification, condition (5) shall be omitted. | 1st April, 2008. |
| 3. | G.S.R. 528(E), dated the 1st September, 2006 [90/2006- Customs, dated the 1 st September, 2006] | In the said notification, condition (9) shall be omitted. | 1st April, 2008. |
| 4. | G.S.R. 529(E), dated the 1st September, 2006 [91/ 2006- Customs, dated the 1st September, 2006] | In the said notification, condition (9) shall be omitted. | 1st April, 2008. |
| 5. | G.S.R. 349(E), dated the 9th May, 2008 [64/2008-Customs, dated the 9th May, 2008] | In the said notification, in the *Explanation,* in clause (2), in sub-clause (i), the fifth proviso shall be omitted. | 9th May, 2008. |
| 6. | G.S.R. 878(E), dated the 24th December, 2008 [136/2008-Customs, dated the 24th December, 2008] | In the said notification, in the *Explanation,* in clause (3) in sub-clause (i), the fifth proviso shall be omitted | 24th December, 2008. |

## THE THIRD SCHEDULE

**[See section 56]**

| Description of item and its exemption | Date of effect |
|---|---|
| (1) | (2) |
| Fresh garlic falling under tariff item 0703 20 00 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) imported by the National Consumer Co-operative Federation and the Madhya Pradesh State Co-operative Marketing Federation under an import licence issued by the Central Government and cleared after the 15th day of January, 2003 from so much of the duty of Customs as is in excess of thirty per cent. *ad valorem.* | 15th January, 2003. |

## THE FOURTH SCHEDULE

**[See section 60(a)(i)]**

In the First Schedule to the Customs Tariff Act, in Chapter 98,-

(a) in heading 9804, in column (2), for the portion beginning with the words "and exempted from" and ending with the words and figures "under heading 9803" shall be omitted;

(b) in tariff items 9804 10 00 and 9804 90 00, for the entries in column (4) occurring against each of them, the entry "35%" shall be substituted.

## THE FIFTH SCHEDULE

**[See section 60(a)(ii)]**

| Tariff Item | Description of goods | Unit | Rate of Duty Standard | Rate of Duty Preferential |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |

In the First Schedule to the Customs Tariff Act, -

(1) in Chapter 1, -

(i) in the Note, in clause (a), for the figures and word "0301,0306 or 0307;", the figures and word "0301, 0306,0307 or 0308;" shall be substituted;

(ii) in heading 0101, for sub-heading 0101 10, tariff items 0101 10 10 to 0101 10 90, sub-heading 0101 90, tariff items 0101 90 10 to 0101 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| | “- *" Horses :* | | | |
| 0101 21 00 | -- Pure-bred breeding animals | u | 30% | - |
| 0101 29 | -- *Others :* | | | |
| 0101 29 10 | -- Horses for polo | u | 30% | - |
| 0101 29 90 | -- Other | u | 30% | - |
| 0101 30 | - *Asses :* | | | |
| 0101 30 10 | -- Pure-bred breeding animals | u | 30% | - |
| 0101 30 20 | -- Livestock | u | 30% | - |
| 0101 30 90 | -- Other | u | 30% | - |
| 0101 90 | - *Other:* | | | |
| 0101 90 30 | -- Mules and hinnies as livestock | u | 30% | - |
| 0101 90 90 | -- Other | u | 30% | -”; |

(iii) in heading 0102, for sub-heading 0102 10, tariff items 0102 10 10 to 0102 10 90, sub-heading 0102 90, tariff items 0102 90 10 to 0102 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| | “- *Cattle:* | | | |
| 0102 21 | -- Pure-bred breeding animals: | | | |
| 0102 21 10 | -- Bulls | u | 30% | - |
| 0102 21 20 | -- Cows | u | 30% | - |
| 0102 29 | -- *Other:* | | | |
| 0102 29 10 | -- Bulls | u | 30% | - |
| 0102 29 90 | -- Other, including calves | u | 30% | - |
| | -- *Buffalo:* | | | |
| 0102 31 00 | -- Pure-bred breeding animals | u | 30% | - |
| 0102 39 00 | -- Other | u | 30% | - |
| 0102 90 | -- *Other:* | | | |
| 0102 90 10 | -- Pure-bred breeding animals | u | 30% | - |
| 0102 90 90 | - Other | u | 30% | -”; |

(iv) in heading 0105, for tariff item 0105 19 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0105 13 00 | -- Ducks | u | 30% | - |
| 0105 14 00 | -- Geese | u | 30% | - |
| 0105 15 00 | -- Guinea fowls | u | 30% | -”; |

(v) in heading 0106,-

(a) for tariff item 0106 12 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0106 12 00 | -- Whales, dolphins and porpoises (mammals of the order. *Cetacea*); manatees and dugongs (mammals of the order *Sirenia*); seals, sea lions and walruses (mammals of the sub-order Pinnipedia) | u | 30% | - |
| 0106 13 00 | -- Camels and other camelids (*Camelidae*) | u | 30% | - |
| 0106 14 00 | -- Rabbits and hares | u | 30% | -”; |

(b) after tariff item 0106 32 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "0106 33 00 | -- Ostriches; emus (*Dromaius novaehollandiae*) | u | 30% | -”; |

(c) for sub-heading 0106 90, tariff items 0106 90 10 to 0106 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | "- | *Insects:* | | | |
| 0106 41 | -- | *Bees:* | | | |
| 0106 41 10 | -- | Pureline stock | u | 30% | -- |
| 0106.41 90 | -- | Other | u | 30% | - |
| 0106 49 | -- | *Other:* | | | |
| 0106 49 10 | -- | Pureline stock | u | 30% | - |
| 0106 49 90 | -- | Other | u | 30% | - |
| 0106 90 00 | | Other | u | 30% | -"; |

(2) in Chapter 2,-

(i) in heading 0207, for tariff items 0207 27 00 to 0207 36 00 and the entries relating thereto, the following shall be substituted, namely.-

| | | | | | |
|---|---|---|---|---|---|
| "0207 27 00 | "— | Cuts and offal, frozen | kg. | 30% | - |
| | | *Of ducks:* | | | |
| 0207 41 00 | -- | Not cut in pieces, fresh or chilled | kg. | 30% | - |
| 0207 42 00 | -- | Not cut in pieces, frozen | kg. | 30% | - |
| 0207 43 00 | -- | Fatty livers, fresh or chilled | kg. | 30% | - |
| 0207 44 00 | -- | Other, fresh or chilled | kg. | 30% | - |
| 0207 45 00 | | Other, frozen | kg. | 30% | |
| | -- | *Of geese:* | | | - |
| 0207 51 00 | -- | Not cut in pieces, fresh or chilled | kg. | 30% | - |
| 0207 52 00 | -- | Not cut in pieces, frozen | kg. | 30% | - |
| 0207 53 00 | -- | Fatty livers, fresh or chilled | kg. | 30% | - |
| 0207 54 00 | -- | Other, fresh or chilled | kg. | 30% | - |
| 0207 55 00 | | Other, frozen | kg. | 30% | - |
| 0207 60 00 | | Of guinea fowls | kg. | 30% | -"; |

(ii) in heading 0208,-

(a) for tariff item 0208 40 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0208 40 00 | -- | Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the sub-order Pinnipedia) | kg. | 30% | -"; |

(b) after tariff item 0208 50 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0208 60 00 | - | Of camels and other camelids (*Camelidae*) | kg. | 30% | -"; |

(iii) for tariff item 0209 00 00 and the entries relating thereto, the following heading, tariff item and entries shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| " 0209 | | PIG FAT, FREE OF LEAN MEAT, AND POUTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED | | | |
| 0209 10 00 | | Of pigs | kg. | 30% | - |
| 0209 90 00 | | Other | kg. | 30% | -"; |

(iv) in heading 0210, for tariff item 0210 92 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0210 92 00 | -- | Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia);* of seals, sea lions and walruses (mammals of the sub-order *Pinnipedia)* | kg. | 30% | -"; |

(3) in Chapter 3,-

(i) in heading 0301, -

(a) for tariff item 0301 10 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | | *Ornamental fish:* | | | |
| 0301 11 00 | "-- | Freshwater | kg. | 30% | - |
| 0301 19 00 | -- | Other | kg. | 30% | -"; |

(b) for tariff items 0301 93 00 and 0301 94 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0301 93 00 | -- | Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon* idellus, *Hypophthalmichthys spp., Cirrhinus spp.*, Mylopharyngodon *piceus*) | kg. | 30% | - |
| 0301 94 00 | -- | Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*) | kg. | 30% | -"; |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|

(ii) in heading 0302, -

(a) for tariff item 0302 12 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0302 13 00 | -- | Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*) | kg. | 30% | - |
| 0302 14 00 | -- | Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) | kg. | 30% | -"; |

(b) after tariff item 0302 23 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0302 24 00 | -- | Turbots *(Psetta maxima, Scophthalmidae)* | kg. | 30% | -"; |

(c) for tariff item 0302 35 00 and entries relating thereto, the following shall be substituted, namely: -

| | | | | | |
|---|---|---|---|---|---|
| "0302 35 00 | -- | Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)* | kg. | 30% | -"; |

(d) for tariff items 0302 40 00 to 0302 68 00, sub-heading 0302 69, tariff items 0302 69 10 to 0302 70 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus; Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes :* | | | |
| 0302 41 00 | -- | Herrings *(Clupea harengus, Clupea pallasii)* | kg. | 30% | - |
| 0302 42 00 | -- | Anchovies *(Engraulis spp.)* | kg. | 30% | - |
| 0302 43 00 | -- | Sardines *(Sardina pilchardus, Sardinops spp.),* sardinella *(Sardinella spp.),* brisling or sprats *(Sprattus sprattus)* | kg. | 30% | - |
| 0302 44 00 | -- | Mackerel *(Scomber scombrus, Scomber australasicus, Scomber japonicus)* | kg. | 30% | - |
| 0302 45 00 | -- | Jack and horse mackerel *(Trachurus spp.)* | kg. | 30% | - |
| 0302 46 00 | -- | Cobia *(Rachycentron canadum)* | kg. | 30% | - |
| 0302 47 00 | -- | Swordfish *(Xiphias gladius)* | kg. | 30% | - |
| | -- | *Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:* | | | |
| 0302 51 00 | -- | Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)* | kg. | 30% | - |
| 0302 52 00 | -- | Haddock (*Melanogrammus aeglefinus*) | kg. | 30% | - |
| 0302 53 00 | -- | Coalfish *(Pollachius virens)* | kg. | 30% | - |
| 0302 54 00 | -- | Hake *(Merluccius spp., Urophycis spp.)* | kg. | 30% | - |
| 0302 55 00 | -- | Alaska Pollack *(Theragra chalcogramma)* | kg. | 30% | - |
| 0302 56 00 | -- | Blue whitings *(Micromesistius poutassou, Micromesistius australis)* | kg. | 30% | - |
| 0302 59 00 | -- | Other | kg. | 30% | - |
| | -- | *Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes :* | | | |
| 0302 71 00 | -- | Tilapias *(Oreochromis spp.)* | kg. | 30% | - |
| 0302 72 00 | -- | Catfish *(Pangasius spp., Silurus spp.,* Clarias spp Ictalurus spp.) | kg. | 30% | - |
| 0302 73 00 | -- | Carp *(Cyprinus carpio, Carassius carassius*, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | kg. | 30% | - |
| 0302 74 00 | -- | Eels *(Anguilla spp.)* | kg. | 30% | - |
| 0302 79 00 | -- | Other | kg. | 30% | - |
| | -- | *Other fish, excluding livers and roes :* | | | |
| 0302 81 00 | -- | Dogfish and other sharks | kg. | 30% | - |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| 0302 82 00 | -- | Rays and skates (*Rajidae*) | kg. | 30% | - |
| 0302 83 00 | -- | Toothfish (*Dissostichus spp.*) | kg. | 30% | - |
| 0302 84 00 | -- | Seabass (*Dicentrarchus spp.*) | kg. | 30% | - |
| 0302 85 00 | -- | Seabream (*Sparidae*) | kg. | 30% | - |
| 0302 89 | -- | *Other:* | | | |
| 0302 89 10 | -- | Hilsa | kg. | 30% | - |
| 0302 89 20 | -- | Dara | kg. | 30% | - |
| 0302 89 30 | -- | Pomfret | kg | 30% | - |
| 0302 89 90 | -- | Other | kg. | 30% | - |
| 0302 90 00 | -- | Livers and roes | kg. | 30% | -"; |

(iii) in heading 0303,-

(a) in column (2), for the words and brackets "- Pacific salmon (*Onchorhynchus nerka, Onchorhynchus gorbuscha, Onchorhynchus keta, Onchorhynchus tschawytscha, Onchorhynchus kisutch, Onchorhynchus masou and Onchorhynchus rhodurus) excluding livers and roes:", the words "- Salmonidae, excluding livers and roes:*" shall be substituted;

(b) for tariff items 0303 11 00 to 0303 29 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0303 11 00 | -- | Sockeye salmon (red salmon) (*Oncorhynchus nerka)* | kg. | 30% | - |
| 0303 12 00 | -- | Other Pacific salmon (*Oncorhynchus gorbuscha,Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)* | kg. | 30% | - |
| 0303 13 00 | -- | Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) | kg. | 30% | - |
| 0303 14 00 | -- | Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*) | kg. | 30% | - |
| 0303 19 00 | -- | Other | kg. | 30% | - |
| | - | *Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes :* | | | |
| 0303 23 00 | -- | Tilapias (*Oreochromis spp.*) | kg. | 30% | - |
| 0303 24 00 | -- | Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*) | kg. | 30% | - |
| 0303 25 00 | -- | *Carp (Cyprinus, carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)* | kg. | 30% | - |
| 0303 26 00 | -- | Eels (Anguilla spp.) | kg. | 30% | - |
| 0303 29 00 | -- | Other | kg. | 30% | -"- |

(c) after tariff item 0303 33 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0303 34 00 | -- | Turbots (*Psetta maxima, Scophthalmidae*) | kg. | 30% | --"; |

(d) for tariff item 0303 45 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0303 45 00 | -- | Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*) | kg. | 30% | --"; |

(e) for tariff items 0303 49 00 to 0303 78 00, sub-heading 0303 79, tariff items 0303 79 10 to 0303 79 99, sub-heading 0303 80, tariff items 0303 80 10 to 0303 80 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "0303 49 00 | -- | Other | kg. | 30% | -- |
| | - | *Herrings (Clupea harengus, Clupea pallasii), Sardines Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes :* | | | |
| 0303 51 00 | -- | Herrings (*Clupea harengus, Clupea pallasii*) | kg. | 30% | - |
| 0303 53 00 | -- | Sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*) | kg. | 30% | - |
| 0303 54 00 | -- | Mackeral (*Scomber scombrus*, *Scomber australasicus, Scomber japonicus*) | kg. | 30% | - |
| 0303 55 00 | -- | Jack and horse mackerel (*Trachurus spp.*) | kg. | 30% | - |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| 0303 56 00 | -- | Cobia (*Rachycentron canadum*) | kg. | 30% | - |
| 0303 57 00 | -- | Swordfish (*Xiphias gladius*) | kg. | 30% | - |
| | - | *Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :* | | | |
| 0303 63 00 | -- | Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) | kg. | 30% | - |
| 0303 64 00 | -- | Haddock (*Melanogrammus aeglefinus*) | kg. | 30% | - |
| 0303 65 00 | -- | Coalfish (*Pollachius virens*) | kg. | 30% | - |
| 0303 66 00 | -- | Hake (*Merluccius spp., Urophycis spp.)* | kg. | 30% | - |
| 0303 67 00 | -- | Alaska Pollack (*Theragra chalcogramma*) | kg. | 30% | - |
| 0303 68 00 | -- | Blue whitings (*Micromesistius poutassou, Micromesistius australis*) | kg. | 30% | - |
| 0303 69 00 | -- | Other | kg. | 30% | - |
| | - | *Other fish, excluding livers and roes* : | | | |
| 0303 81 | -- | *Dogfish and other sharks* : | | | |
| 0303 81 10 | --- | Dogfish | kg | 30% | - |
| 0303 81 90 | --- | Other Sharks | kg. | 30% | - |
| 0303 82 00 | -- | Rays and skates (*Rajidae*) | kg. | 30% | - |
| 0303 83 00 | -- | Toothfish (*Dissostichus spp*.) | kg. | 30% | - |
| 0303 84 00 | -- | Seabass (*Dicentrarchus spp*.) | kg. | 30% | - |
| 0303 89 | -- | *Other :* | | | |
| 0303 89 10 | --- | Hilsa | kg. | 30% | - |
| 0303 89 20 | --- | Dara | kg. | 30% | - |
| 0303 89 30 | --- | Ribbon fish | kg. | 30% | - |
| 0303 89 40 | --- | Seer | kg. | 30% | - |
| 0303 89 50 | --- | Pomfret (white or silver or black) | kg. | 30% | - |
| 0303 89 60 | --- | Ghole | kg. | 30% | - |
| 0303 89 70 | --- | Threadfin | kg. | 30% | - |
| 0303 89 80 | --- | Croackers, groupers, flounders | kg. | 30% | - |
| | | *Other :* | | | |
| 0303 89 91 | --- | Edible fishmaws of wild life | kg. | 30% | - |
| 0303 89 92 | --- | Edible sharkfins of wild life | kg. | 30% | - |
| 0303 89 99 | --- | Other | kg. | 30% | - |
| 0303 90 | - | *Livers and roes* : | | | |
| 0303 90 10 | --- | Egg or egg yolk of fish | kg. | 30% | - |
| 0303 90 90 | --- | Other | kg. | 30% | -"- |

(iv) for heading 0304, tariff items 0304 11 00 to 0304 22 00, sub-heading 0304 29, tariff items 0304 29 10 to 0304 99 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "0304 | | FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN | | | |
| | - | *Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp. Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):* | | | |
| 0304 31 00 | -- | Tilapias (*Oreochromis spp*.) | kg. | 30% | - |
| 0304 32 00 | -- | Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.) | kg. | 30% | - |
| 0304 33 00 | -- | Nile Perch (*Lates niloticus*) | kg. | 30% | - |
| 0304 39 00 | - | Other | kg. | 30% | - |
| | | *Fresh or chilled fillets of other fish :* | | | |
| 0304 41 00 | -- | Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (Salmo salar) and Danube salmon *(Hucho hucho)* | kg. | 30% | - |
| 0304 42 00 | -- | Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*) | kg. | 30% | - |
| 0304 43 00 | -- | Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*) | kg. | 30% | - |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| 0304 44 00 | -- | Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae* | Kg. | 30% | - |
| 0304 45 00 | -- | Swordfish (*Xiphias gladius*) | kg. | 30% | - |
| 0304 46 00 | -- | Toothfish (*Dissostichus spp*.) | kg. | 30% | - |
| 0304 49 | -- | *Other*: | | | |
| 0304 49 10 | -- | Hilsa | kg. | 30% | - |
| 0304 49 20 | -- | Shark | kg. | 30% | - |
| 0304 49 30 | -- | Seer | kg. | 30% | - |
| 0304 49 40 | -- | Tuna | kg. | 30% | - |
| 0304 49 90 | -- | Other | kg. | 30% | - |
| | - | *Other, fresh or chilled :* | | | |
| 0304 51 00 | -- | Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus. spp,, Clarias spp,, Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.) | kg. | 30% | - |
| 0304 52 00 | -- | Salmonidae | kg. | 30% | - |
| 0304 53 00 | -- | Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merclucciidae, Moridae and Muraenolepididae* | kg. | 30% | - |
| 0304 54 00 | -- | Swordfish (*Xiphias gladius*) | kg. | 30% | - |
| 0304 55 00 | -- | Toothfish (*Dissostichus spp*.) | kg. | 30% | - |
| 0304 59 | - | *Other :* | | | |
| 0304 59 10 | -- | Hilsa | kg. | 30% | - |
| 0304 59 20 | -- | Shark | kg. | 30% | - |
| 0304 59 30 | -- | Seer | kg. | 30% | - |
| 0304 59 40 | -- | Tuna | kg. | 30% | - |
| 0304 59 90 | -- | Other | kg. | 30% | - |
| | | *Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :* | | | |
| 0304 61 00 | -- | Tilapias (Oreochromis spp.) | kg. | 30% | - |
| 0304 62 00 | -- | Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.) | kg. | 30% | - |
| 0304 63 00 | -- | Nile Perch (*Lates niloticus*) | kg. | 30% | - |
| 0304 69 00 | -- | Other | kg. | 30% | - |
| | | *Frozen fillets of fish of families Bregmacerotidae, Euclichthyidae Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:* | | | |
| 0304 71 00 | -- | Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) | kg. | 30% | - |
| 0304 72 00 | -- | Haddock (*Melanogrammus aeglefinus*) | kg. | 30% | - |
| 0304 73 00 | -- | Coalfish (*Pollachius virens)* | kg. | 30% | - |
| 0304 74 00 | -- | Hake (*Merluccius spp., Urophycis spp*.) | kg. | 30% | - |
| 0304 75 00 | -- | Alaska Pollack (*Theragra chalcogramma*) | kg. | 30% | - |
| 0304 79 00 | -- | Other | kg. | 30% | - |
| | | *Frozen fillets of other fish*: | | | |
| 0304 81 00 | -- | Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha,* Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus *kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) | kg. | 30% | - |
| 0304 82 00 | -- | Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii,* Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and *Oncorhynchus chrysogaster*) | kg. | 30% | - |
| 0304 83 00 | -- | Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae,* Scophthalmidae and Citharidae) | kg. | 30% | - |
| 0304 84 00 | -- | Swordfish (*Xiphias gladius*) | kg. | 30% | - |
| 0304 85 00 | -- | Toothfish (*Dissostichus spp*.) | kg. | 30% | - |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| 0304 86 00 | -- | Herrings (*Clupea harengus, Clupea pallasii*) | kg. | 30% | - |
| 0304 87 00 | -- | Tunas (of the genus *Thunnus),* skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*) | kg. | 30% | - - |
| 0304 89 | -- | Other: | | | |
| 0304 89 10 | -- | Hilsa | kg. | 30% | - |
| 0304 89 20 | -- | Shark | kg. | 30% | - |
| 0304 89 30 | -- | Seer | kg. | 30% | - |
| 0304 89 90 | -- | Other | kg. | 30% | - |
| | -- | *Other , frozen*: | | | |
| 0304 91 00 | -- | Swordfish (*Xiphias gladius*) | kg. | 30% | - |
| 0304 92 00 | -- | Toothfish (*Dissostichus spp*.) | kg. | 30% | - |
| 0304 93 00 | -- | Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus carpio, Carassius carassius,Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyn godon piceus*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.) | kg. | 30% | - |
| 0304 94 00 | -- | Alaska Pollack (*Theragra chalcogramma*) | kg. | 30% | - |
| 0304 95 00 | -- | Fish of the families *Bregmacerotidae*, *Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraeno lepididae,* other than Alaska Pollack *(Theragra chalcogramma)* | kg. | 30% | - |
| 0304 99 00 | -- | Other | kg. | 30% | -"; |

(v) for heading 0305, tariff items 0305 10 00 to 0305 51 00, sub-heading 0305 59, tariff items 0305 59 10 to 0305 63 00, sub-heading 0305 69, tariff items 0305 69 10 to 0305 69 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0305 | | FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION | | | |
| 0305 10 00 | -- | Flours, meals and pellets of fish fit for human consumption | kg. | 30% | - |
| 0305 20 00 | -- | Livers and roes of fish, dried, smoked, salted or in brine | kg. | 30% | - |
| | - | *Fish fillets, dried, salted or in brine, but not smoked:* | | | |
| 0305 31 00 | -- | Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.) | kg. | 30% | - |
| 0305 32 00 | -- | Fish of the families *Bregmacerotidae*, *Uclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae* | kg. | 30% | - |
| 0305 39 00 | -- | Other | kg. | 30% | - |
| | - | *Smoked fish, including fillets, other than edible fish offal*: | | | |
| 0305 41 00 | -- | Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorfhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) | kg. | 30% | - |
| 0305 42 00 | -- | Herrings (*Clupea harengus,Clupea pallasii*) | kg. | 30% | - |
| 0305 43 00 | -- | Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*) | kg. | 30% | - |
| 0305 44 00 | -- | Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyn-godon piceus*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.) | kg. | 30% | - |
| 0305 49 00 | -- | Other | kg. | 30% | - |
| | - | *Dried fish, other than edible fish offal, whether or not salted but not smoked:* | | | |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| 0305 51 00 | -- | Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) | kg. | 30% | - |
| 0305 59 | -- | *Other:* | | | |
| 0305 59 10 | -- | Mumbai duck | kg. | 30% | - |
| 0305 59 20 | -- | Seer without head | kg. | 30% | - |
| 0305 59 30 | -- | Sprats | kg. | 30% | - |
| 0305 59 90 | -- | Other | kg. | 30% | - |
| | - | *Fish, salted but not dried or smoked and fish in brine, other than edible fish offal* | | | |
| 0305 61 00 | -- | Herrings (*Clupea harengus, Clupea pallasii*) | kg. | 30% | - |
| 0305 62 00 | -- | Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) | kg. | 30% | - |
| 0305 63 00 | -- | Anchovies *(Engraulis spp.)* | kg. | 30% | - |
| 0305 64 00 | -- | Tilapias (Oreochromis spp.), catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyn godon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)* | kg. | 30% | - |
| 0305 69 | -- | *Other:* | | | |
| 0305 69 10 | -- | Mumbai duck | kg. | 30% | - |
| 0305 69 20 | -- | Seer without head | kg. | 30% | - |
| 0305 69 30 | -- | Sprats | kg. | 30% | - |
| 0305 69 90 | -- | Other | kg. | 30% | - |
| | - | *Fish fins, heads, tails, maws and other edible fish offal:* | | | |
| 0305 71 00 | -- | Shark fins | kg. | 30% | - |
| 0305 72 00 | -- | Fish heads, tails and maws | kg. | 30% | - |
| 0305 79 00 | -- | Other | kg. | 30% | -"; |

(vi) in heading 0306,-

(a) for the entry in column (2), the following entry shall be substituted, namely:-

"CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION";

(b) sub-heading 0306 13, tariff items 0306 13 11,0306 13 19 and 0306 13 20 and the entries relating thereto shall be omitted;

(c) after tariff item 0306 14 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0306 15 00 | -- | Norway lobsters (Nephrops norvegicus) | kg. | 30% | - |
| 0306 16 | -- | *Cold-water shrimps and prawns (Pandalus spp., Crangon crangon*): | | | |
| 0306 16 10 | -- | Accelerated Freeze Dried (AFD) | kg. | 30% | - |
| 0306 16 90 | -- | Other | kg. | 30% | - |
| 0306 17 | -- | Other *shrimps and prawns*: | | | |
| | - | *Scampi* (*Macrobrachium spp*.): | | | |
| 0306 17 11 | -- | Accelerated Freeze Dried (AFD) | kg. | 30% | - |
| 0306 17 19 | -- | Other | kg. | 30% | - |
| 0306 17 90 | -- | Other | kg. | 30% | -"; |

(d) sub-heading 0306 23, tariff items 0306 23 10 and 0306 23 90 and the entries relating thereto shall be omitted;

(e) after tariff item 0306 24 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0306 25 00 | -- | Norway lobsters (*Nephrops norvegicus*) | kg. | 30% | - |
| 0306 26 00 | -- | Cold-water shrimps and prawns (Pandalus Spp. Crangon crangon) | kg. | 30% | - |
| 0306 27 | -- | *Other shrimps and prawns*: | | | |
| 0306 27 10 | -- | Powdered | kg. | 30% | - |
| 0306 27 90 | -- | Other | kg. | 30% | -"; |

(vii) in heading 0307,-

(a) for the entry in column (2), the following entry shall be substituted, namely:-

"MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION";

(b) for tariff item 0307 10 00 and the entries relating thereto, the following shall be substituted, namely:-

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| | “- | *Oysters:* | | | |
| 0307 11 00 | -- | Live, fresh or chilled | kg. | 30% | - |
| 0307 19 00 | -- | Other | kg. | 30% | -”; |

(c) for tariff items 0307 60 00 to 0307 99 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| “0307 60 00 | -- | Snails, other than sea snails | kg. | 30% | - |
| | - | *Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)* : | | | |
| 0307 71 00 | -- | Live, fresh or chilled | kg. | 30% | - |
| 0307 79 00 | -- | Other | kg. | 30% | - |
| | - | *Abalone (Haliotis spp.) :* | | | |
| 0307 81 00 | -- | Live, fresh or chilled | kg. | 30% | - |
| 0307 89 00 | -- | Other | kg. | 30% | - |
| | - | *Other, including flours, meals and pellets, fit for human consumption*: | | | |
| 0307 91 00 | -- | Live, fresh or chilled | kg. | 30% | - |
| 0307 99 00 | -- | Other | kg. | 30% | -”; |

(viii) after tariff item 0307 99 00 as so substituted and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| “0308 | | AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR HUMAN CONSUMPTION | | | |
| | - | *Sea cucumbers (Stichopus japonicus, Holothurioidea)* : | | | |
| 0308 11 00 | - | Live, fresh or chilled | kg. | 30% | - |
| 0308 19 00 | - | Other | kg. | 30% | - |
| | -- | *Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus):* | | | |
| 0308 21 00 | -- | Live, fresh or chilled | kg. | 30% | - |
| 0308 29 00 | - | Other | kg. | 30% | - |
| 0308 30 | --- | *Jellyfish (Rhopilema spp.)* : | | | |
| 0308 30 10 | --- | Live, fresh or chilled | kg. | 30% | - |
| 0308 30 20 | -- | Dried, salted or frozen | kg. | 30% | - |
| 0308 90 00 | | Other | kg. | 30% | -”; |

(4) in Chapter 4,-

(i) in heading 0401, for tariff item 0401 30 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| “0401 40 00 | - | Of a fat content, by weight, exceeding 6% butnot exceeding 10% | kg. | 30% | - |
| 0401 50 00 | - | Of a fat content, by weight, exceeding 10% | kg. | 30% | -”; |

(ii) for heading 0407, sub-heading 0407 00, tariff items 0407 00 10 to 0407 00 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| “0407 | | BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED | | | |
| | -- | *Fertilised eggs for incubation:* | | | |
| 0407 11 00 | - | Of fowls of the species Gallus domesticus | u | 30% | - |
| 0407 19 | -- | *Other:* | | | |
| 0407 19 10 | -- | Of ducks | u | 30% | - |
| 0407 19 90 | -- | Other | u | 30% | - |
| | -- | *Other fresh eggs:* | | | |
| 0407 21 00 | - | Of fowls of the species *Gallus domesticus* | u | 30% | - |
| 0407 29 00 | -- | Other | u | 30% | - |
| 0407 90 00 | -- | Other | u | 30% | -”; |

(5 ) in Chapter 6,-

(i) in heading 0603, after tariff item 0603 14 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| “0603 15 00 | -- | Lilies (*Lilium spp*.) | kg. | 60% | -‘’; |

(ii) in heading 0604, for tariff items 0604 10 00 to 0604 99 00 and the entries relating thereto, the following shall be substituted, namely:- .

| | | | | | |
|---|---|---|---|---|---|
| “0604 20 00 | - | Fresh | kg. | 30% | - |
| 0604 90 00 | - | Other | kg. | 30% | -”; |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|

(6) in Chapter 7,-

(i) in heading 0709, for sub-heading 0709 90, tariff items 0709 90 10 to 0709 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Other :* | | | |
| 0709 91 00 | -- | Globe artichokes | kg. | 30% | 20% |
| 0709 92 00 | -- | Olives | kg. | 30% | 20% |
| 0709 93 00 | -- | Pumpkins, squash and gourds *(Cucurbita spp.)* | kg. | 30% | 20% |
| 0709 99 | - - | *Other:* | | | |
| 0709 99 10 | --- | Green Pepper | kg. | 30% | 20% |
| 0709 99 20 | --- | Mixed vegetables | kg. | 30% | 20% |
| 0709 99 90 | --- | Other | kg. | 30% | 20%''; |

(ii) in heading 0713,-

(a) after tariff item 0713 33 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0713 34 00 | -- | Bambara beans *(Vigna subterranea or Voandzeia subterranea)* | kg. | 30% | 20% |
| 0713 35 00 | -- | Cow peas *(Vigna unguiculata)* | kg. | 30% | 20%''; |

(b) after tariff item 0713 50 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0713 60 00 | | Pigeon peas *(Cajanus cajan)* | kg. | 30% | 20%''; |

(c) for tariff items 0713 90 10 to 0713 90 99 and the entries relating thereto, the following shall be substituted, namely.-

| | | | | | |
|---|---|---|---|---|---|
| "0713 90 10 | -- | Split | kg. | 30% | 20% |
| 0713 90 90 | -- | Other | kg. | 30% | 20%''; |

(iii) in heading 0714, after tariff item 0714 20 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0714 30 00 | -- | Yams *(Dioscorea spp.)* | kg. | 30% | 20% |
| 0714 40 00 | -- | Taro *(Colocasia spp.)* | kg. | 30% | 20% |
| 0714 50 00 | -- | Yautia *(Xanthosoma spp.)* | kg. | 30% | 20%"; |

(7) in Chapter 8,-

(i) in heading 0801, after tariff item 0801 11 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0801 12 | - - | *In the inner shell (endocarp):* | | | |
| 0801 12 10 | --- | Fresh | kg. | 70% | 60% |
| 0801 12 20 | --- | Dried | kg. | 70% | 60% |
| 0801 12 90 | --- | Other | kg. | 70% | 60%"; |

(ii) in heading 0802, for tariff items 0802 40 00 to 0802 60 00, sub-heading 0802 90, tariff items 0802 90 11 to 0802 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | - | *Chestnuts (Castanea spp.):* | | | |
| 0802 41 00 | -- | In shell | kg. | 30% | 20% |
| 0802 42 00 | -- | Shelled | kg. | 30% | 20% |
| | - | *Pistachios:* | | | |
| 0802 51 00 | -- | In shell | kg. | 30% | 20% |
| 0802 52 00 | -- | Shelled | kg. | 30% | 20% |
| | - | *Macadamia nuts:* | | | |
| 0802 61 00 | -- | In shell | kg. | 30% | 20% |
| 0802 62 00 | -- | Shelled | kg. | 30% | 20% |
| 0802 70 00 | - | Kola nuts *(Cola spp.)* | kg. | 30% | 20% |
| 0802 80 | - | *Areca nuts:* | | | |
| 0802 80 10 | -- | Whole | kg. | 100% | 90% |
| 0802 80 20 | -- | Split | kg. | 100% | 90% |
| 0802 80 30 | -- | Ground | kg. | 100% | 90% |
| 0802 80 90 | -- | Other | kg. | 100% | 90% |
| 0802 90 00 | -- | Other | kg. | 100% | 90%"; |

(iii) for tariff item 0803 00 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0803 | | BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED | | | |
| 0803 10 | -- | *Plantains:* | | | |
| 0803 10 10 | -- | Curry plantain | kg. | 30% | 20% |
| 0803 10 90 | -- | Other | kg. | 30% | 20% |
| 0803 90 | - | *Other:* | | | |
| 0803 90 10 | -- | Bananas, fresh | kg. | 30% | 20% |
| 0803 90 90 | -- | Other | kg. | 30% | 20%"; |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|

(iv) in heading 0808, for tariff item 0808 20 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0808 30 00 | -- | Pears | kg. | 35% | 25% |
| 0808 40 00 | -- | Quinces | kg. | 35% | 25%"; |

(v) in heading 0809, for tariff item 0809 20 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "- | Cherries: | | | |
| 0809 21 00 | -- | Sour cherries *(Prunus cerasus)* | kg. | 30% | 20% |
| 0809 29 00 | -- | Other | kg. | 30% | 20%"; |

(vi) in heading 0810, -

(a) after tariff item 0810 20 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0810 30 00 | - | Black, white or red currants and gooseberries | kg. | 30% | 20%"; |

(b) after tariff item 0810 60 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0810 70 00 | - | Persimmons | kg. | 30% | 20%"; |

(8) in Chapter 9,-

(i) in heading 0904, for sub-heading 0904 20, tariff items 0904 20 10 to 0904 20 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Fruits of the genus Capsicum or of the genus Pimenta:* | | | |
| 0904 21 | -- | *Dried, neither crushed nor ground:* | | | |
| 0904 21 10 | --- | Of genus *Capsicum* | kg. | 70% | - |
| 0904 21 20 | --- | Of genus *Pimenta* | kg. | 70% | - |
| 0904 22 | -- | *Crushed or ground:* | kg. | 70% | - |
| | --- | Of genus Capsicum: | | | |
| 0904 22 11 | ----- | Chilly Powder | kg. | 70% | - |
| 0904 22 12 | ------ | Chilly seeds | kg. | 70% | - |
| 0904 22 19 | ----- | Other | kg. | 70% | - |
| | --- | Of *genus Pimenta:* | | | |
| 0904 22 21 | ----- | Powder | kg. | 70% | - |
| 0904 22 29 | ----- | Other | kg. | 70% | -"; |

(ii) for heading 0905, sub-heading 0905 00, tariff items 090500 10 to 0905 00 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0905 | | VANILLA | | | |
| 0905 10 00 | -- | Neither crushed nor ground | kg. | 30% | - |
| 0905 20 00 | -- | Crushed or ground | kg. | 30% | -"; |

(iii) for heading 0907, tariff items 0907 00 10 to 0907 00 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "0907 | | CLOVES (WHOLE FRUIT, CLOVES AND STEMS) | | | |
| 0907 10 | --- | *Neither crushed nor ground:* | | | |
| 0907 10 10 | --- | Extracted | kg. | 70% | 62.5% |
| 0907 10 20 | --- | Not Extracted (other than stem) | kg. | 70% | 62.5% |
| 0907 10 30 | --- | Stem | kg. | 70% | 62.5% |
| 0907 10 90 | --- | Other | kg. | 70% | 62.5% |
| 0907 20 00 | --- | Crushed or ground | kg. | 70% | 62.5%"; |

(iv) in heading 0908, for sub-heading 0908 10, tariff items 0908 10 10 to 0908 20 00, sub-heading 0908 30, tariff items 0908 30 10 to 0908 30 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Nutmeg:* | | | |
| 0908 11 | - - | *Neither crushed nor ground:* | | | |
| 0908 11 10 | - - - | In shell | kg. | 30% | 22.5% |
| 0908 11 20 | - - - | Shelled | kg. | 30% | 22.5% |
| 0908 12 00 | - | Crushed or ground | kg. | 30% | 22.5% |
| | - | *Mace:* | | | |
| 0908 21 00 | - - | Neither crushed nor ground | kg. | 30% | -- |
| 0908 22 00 | - - | Crushed or ground | kg. | 30% | -- |
| | -- | *Cardamoms:* | | | |
| 0908 31 | - - | *Neither crushed nor ground:* | | | |
| 0908 31 10 | - - - | Large (amomum) | kg. | 70% | 62.5% |
| 0908 31 20 | - - - | Small (ellettaria), alleppey green | kg. | 70% | 62.5% |
| 0908 31 30 | - - - | Small, coorg green | kg. | 70% | 62.5% |
| 0908 31 40 | - - - | Small, bleached, half bleached or bleachable | kg. | 70% | 62.5% |
| 0908 31 50 | - - - | Small, mixed | kg. | 70% | 62.5% |
| 0908 31 90 | - - - | Other | kg. | 70% | 62.5% |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| 0908 32 | - - | *Crushed or ground:* | | | |
| 0908 32 10 | - - - | Powder | kg. | 70% | 62.5% |
| 0908 32 20 | - - - | Small cardamom seeds | kg. | 70% | 62.5% |
| 0908 32 30 | - - - | Cardamom husk | kg. | 70% | 62.5% |
| 0908 32 90 | - - - | Other | kg. | 70% | 62.5%"; |

(v) in heading 0909, for sub-heading 0909 10, tariff items 0909 10 11 to 0909 10 29, sub-heading 0909 20, tariff items 0909 20 10 and 0909 20 90, sub-heading 0909 30, tariff items 0909 30 11 to 0909 30 29, sub-heading 0909 40, tariff items 0909 40 10 and 0909 40 90, sub-heading 0909 50, tariff items 0909 50 11 to 0909 50 29 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Seeds of coriander:* | | | |
| 0909 21 | - - - | *Neither crushed nor ground:* | | | |
| 0909 21 10 | - - - | Of seed quality | kg. | 30% | - |
| 0909 21 90 | - - | Other | kg. | 30% | - |
| 0909 22 00 | - - - | Crushed or ground | kg. | 30% | - |
| | - | *Seeds of cumin:* | | | |
| 0909 31 | - - | *Neither crushed nor ground:* | | | |
| | - - | *Cumin, black:* | | | |
| 0909 31 11 | - - - - | Of seed quality | kg. | 30% | - |
| 0909 31 19 | - - - | Other | kg. | 30% | - |
| | - - - | *Cumin, other than black:* | | | |
| 0909 31 21 | - - - | Of seed quality | kg. | 30% | - |
| 0909 31 29 | - - - | Other | kg | 30% | - |
| 0909 32 00 | - - - | Crushed or ground | kg. | 30% | - |
| | - | *Seeds of anise, badian, caraway or fennel; juniper berries:* | | | |
| 0909 61 | - - | *Neither crushed nor ground:* | | | |
| | - - | *Seeds of anise:* | | | |
| 0909 61 11 | - - - | Of seed quality | kg. | 30% | - |
| 0909 61 19 | - - - | Other | kg. | 30% | - |
| | - - - | Seeds of badian: | | | |
| 0909 61 21 | - - - | Of seed quality | kg. | 30% | - |
| 0909 61 29 | - - - | Other | kg. | 30% | - |
| | - - - | *Seeds of caraway or fennel:* | | | |
| 0909 61 31 | - - - | Of seed quality | kg. | 30% | - |
| 0909 61 39 | - - - | Other | kg. | 30% | - |
| | - - - | *Juniper berries:* | | | |
| 0909 61 41 | - - - | Of seed quality | kg. | 30% | - |
| 0909 61 49 | - - - | Other | kg. | 30% | - |
| 0909 62 | - - | *Crushed or ground:* | | | |
| 0909 62 10 | - - - | Anise | kg. | 30% | - |
| 0909 62 20 | - - - | Badian | kg. | 30% | - |
| 0909 62 30 | - - - | Caraway or fennel | kg. | 30% | - |
| 0909 62 40 | - - - | Juniper berries | kg. | 30% | -"; |

(vi) in heading 0910, -

(a) for sub-heading 0910 10, tariff items 0910 10 10 to 0910 10 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Ginger:* | | | |
| 0910 11 | - - - | *Neither crushed nor ground:* | | | |
| 0910 11 10 | - - - | Fresh | kg. | 30% | - |
| 0910 11 20 | - - - | Dried, unbleached | kg. | 30% | - |
| 0910 11 30 | - - - | Dried, bleached | kg. | 30% | - |
| 0910 11 90 | - - - | Other | kg. | 30% | - |
| 0910 12 | - - - | *Crushed or ground:* | | | |
| 0910 12 10 | - - - | Powder | kg. | 30% | - |
| 0910 12 90 | - - - | Other | kg. | 30% | - |

(b) tariff items 0910 99 22 and 0910 99 31 and the entries relating thereto shall be omitted;

(9) in Chapter 10, -

(i) in heading 1001, for sub-heading 1001 10, tariff items 1001 10 10 and 1001 10 90, sub-heading 1001 90, tariff items 1001 90 10 to 1001 90 39 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "-- | *Durum wheat :* | | | |
| 1001 11 00 | - - | Seed | kg. | 100% | - |
| 1001 19 00 | - - | Other | kg. | 100% | - |
| | -- | *Other:* | | | |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| 1001 91 00 | - - | Seed | kg. | 100% | - |
| 1001 99 | - - | *Other:* | | | |
| 1001 99 10 | - - | Wheat | kg. | 100% | - |
| 1001 99 20 | - - | Meslin | kg. | 100% | -"; |

(ii) for heading 1002, sub-heading 1002 00, tariff items 1002 00 10 and 1002 00 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "1002 | | RYE | | | |
| 1002 10 00 | - | Seed | kg. | free | - |
| 1002 90 00 | - | Other | kg. | free | -"; |

(iii) for heading 1003, sub-heading 1003 00, tariff items 1003 00 10 and 1003 00 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "1003 | | BARLEY | | | |
| 1003 10 00 | - | Seed | kg. | free | - |
| 1003 90 00 | - | Other | kg. | free | -"; |

(iv) for heading 1004, sub-heading 1004 00, tariff items 1004 00 10 and 1004 00 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "1004 | | OATS | | | |
| 1004 10 00 | - | Seed | kg. | free | - |
| 1004 90 00 | - | Other | kg. | free | -"; |

(v) for heading 1007, sub-heading 1007 00, tariff items 1007 00 10 and 1007 00 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "1007 | | GRAIN SORGHUM | | | |
| 1007 10 00 | - | Seed | kg. | 80% | - |
| 1007 90 00 | - | Other | kg. | 80% | -"; |

(vi) in heading 1008, -

(a) for the entry in column (2), the following entry shall be substituted, namely:-

"BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS";

(b) for sub-heading 1008 20, tariff items 1008 20 11 to 1008 20 39 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Millet:* | | | |
| 1008 21 | - - - | Seed: | | | |
| 1008 21 10 | - - - | Jawar | kg. | 70% | - |
| 1008 21 20 | - - - | Bajra | kg. | 70% | - |
| 1008 21 30 | - - - | Ragi | kg. | 70% | - |
| 1008 29 | - - - | *Other:* | | | |
| 1008 29 10 | - - - | Jawar | Kg. | 70% | - |
| 1008 29 20 | - - - | Bajra | kg. | 70% | - |
| 1008 29 30 | - - - | Ragi | kg. | 70% | -"; |

(c) for sub-heading 1008 30 and the entries relating thereto, the following shall be substituted, namely:-

"1008 30 - *Canary seeds:";*

(d) after tariff item 1008 30 90 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "1008 40 00 | -- | Fonio *(Digitaria spp.)* | kg. | free | - |
| 1008 50 00 | -- | Quinoa *(Chenopodium quinoa)* | kg. | free | - |
| 1008 60 00 | -- | Triticale | kg. | free | -"; |

(10) in Chapter 11, in heading 1102,-

(i) tariff item 1102 10 00 and the entries relating thereto shall be omitted;

(ii) for tariff item 1102 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "1102 90 | - | *Other:* | | | |
| 1102 90 10 | - - - | Rye flour | kg. | 30% | - |
| 1102 90 90 | - - - | Other | kg. | 30% | -"; |

(11) in Chapter 12,-

(i) for heading 1201, sub-heading 1201 00, tariff items 1201 00 10 and 1201 00 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "1201 | | SOYABEANS, WHETHER OR NOT BROKEN | | | |
| 1201 10 00 | - | Seed | kg. | 30% | 20% |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| 1201 90 00 | - | Other | kg. | 30% | 20%"; |

(ii) in heading 1202, for sub-heading 1202 10, tariff items 1202 10 11 to 1202 10 99, sub-heading 1202 20, tariff items 1202 20 10 and 1202 20 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "1202 30 | | *Seed:* | | | |
| 1202 30 10 | - - - | H.P.S. | kg. | 30% | 20% |
| 1202 30 90 | - - - | Other | kg. | 30% | 20% |
| | - | *Other* | | | |
| 1202 41 | - - | *In shell:* | | | |
| 1202 41 10 | - - - | H.P.S. | kg. | 30% | 20% |
| 1202 41 90 | - - - | Other | kg. | 30% | 20% |
| 1202 42 | - - | *Shelled, whether or not broken:* | | | |
| 1202 42 10 | - - - | Kernels, H.P.S. | kg. | 30% | 20% |
| 1202 42 20 | - - - | Kernels, other | kg. | 30% | 20% |
| 1202 42 90 | - - - | Other | kg. | 30% | 20%"; |

(iii) in heading 1207, for sub-heading 1207 20, tariff items 1207 20 10 and 1207 20 90, sub-heading 1207 40, tariff items 1207 40 10 and 1207 40 90, sub-heading 1207 50, tariff items 1207 50 10 and 1207 50 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "1207 10 | - | *Palm nuts and kernels:* | | | |
| 1207 10 10 | - - - | Palm nuts | kg. | 30% | 20% |
| 1207 10 90 | - - - | Palm Kernels | kg. | 30% | 20% |
| | - | *Cotton seeds:* | | | |
| 1207 21 00 | - - - | Seed | kg. | 30% | 20% |
| 1207 29 00 | - - - | Other | kg. | 30% | 20% |
| 1207 30 | - - - | *Castor oil seeds:* | | | |
| 1207 30 10 | - - - | Of seed quality | kg. | 30% | 20% |
| 1207 30 90 | - - - | Other | kg. | 30% | 20% |
| 1207 40 | - - - | *Sesamum seeds :* | | | |
| 1207 40 10 | - - - | Of seed quality | kg. | 30% | 20% |
| 1207 40 90 | - - - | Other | kg. | 30% | 20% |
| 1207 50 | - - - | *Mustard seeds :* | | | |
| 1207 50 10 | - - - | Of seed quality | kg. | 30% | 20% |
| 1207 50 90 | - - - | Other | kg. | 30% | 20% |
| 1207 60 | - - - | *Safflower (Carthamus tinctorius) seeds :* | | | |
| 1207 60 10 | - - - | Of seed quality | kg. | 30% | 20% |
| 1207 60 90 | - - - | Other | kg. | 30% | 20% |
| 1207 70 | - - - | *Melon seeds :* | | | |
| 1207 70 10 | - - - | Of seed quality | kg. | 30% | 20% |
| 1207 70 90 | - - - | Other | kg. | 30% | 20%"; |

(iv) in heading 1209, for tariff items 1209 10 00 to 1209 25 00 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "1209 10 00 | | Sugar beet seeds | kg. | 30% | - |
| | - | *Seeds of forage plants:* | | | |
| 1209 21 00 | - - | Lucerne (alfalfa) seed | kg. | 30% | - |
| 1209 22 00 | - - | Clover *(Trifolium spp.)* seeds | kg. | 30% | - |
| 1209 23 00 | - - | Fescue seeds | kg. | 30% | - |
| 1209 24 00 | - - | Kentucky blue grass *(Poa pratensis L.)* seeds | kg. | 30% | - |
| 1209 25 00 | - - | Rye grass *(Lolium multiflorum Lam., Lolium perenne L.)* seeds | kg. | 30% | -"; |

(v) in heading 1212,-

(a) for sub-heading 1212 20, tariff items 1212 20 10 and 1212 20 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Seaweeds and other algae :* | | | |
| 1212 21 | | *Fit for human consumption :* | | | |
| 1212 21 10 | - | Seaweeds | kg. | 30% | - |
| 1212 21 90 | - - | Other algae | kg. | 30% | - |
| 1212 29 | - - | *Other :* | | | |
| 1212 29 10 | - - | Seaweeds | kg. | 30% | - |
| 1212 29 90 | - - | Other algae | kg. | 30% | -"; |

(b) after tariff item 1212 91 00 and the entries relating thereto, the following shall be inserted, namely : -

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| "1212 92 00 | - - | Locust beans (carob) | kg. | 30% | - |
| 1212 93 00 | - - | Sugar cane | kg. | 30% | - |
| 1212 94 00 | - - | Chicory roots | kg. | 30% | -"; |

(12) in Chapter 15, -

(i) for tariff item 1501 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "1501 | | PIG FAT (INCLUDING LARD)/AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503 | | | |
| 1501 10 00 | - - | Lard | kg. | 30% | - |
| 1501 20 00 | - - | Other pig fat | kg. | 30% | - |
| 1501 90 00 | -- | Other | kg. | 30% | -"; |

(ii) for heading 1502, sub-heading 1502 00, tariff items 1502 00 10 to 1502 00 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "1502 | - - | FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503 | | | |
| 1502 10 | - - | *Tallow :* | | | |
| 1502 10 10 | - - | Mutton tallow | kg. | 15% | - |
| 1502 10 90 | -- | Other | kg. | 15% | - |
| 1502 90 | -- | *Other :* | kg. | | |
| 1502 90 10 | -- | Unrendered fats | kg. | 15% | - |
| 1502 90 20 | -- | Rendered fats or solvent extraction fats | kg. | 15% | - |
| 1502 90 90 | -- | Other | | 15% | -"; |

(13) in Chapter 16,-

(i) in Sub-heading Note 2, for the words "fish and crustaceans", the words "fish, crustaceans, molluscs and other aquatic invertebrates" shall be substituted;

(ii) in heading 1604, -

(a) after tariff item 1604 16 00 and the entries relating thereto, the following shall be inserted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "1604 17 00 | -- | Eels | kg. | 30% | -"; |

(b) for tariff item 1604 30 00 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| | "-- | *Caviar and caviar substitutes :* | | | |
| 1604 31 00 | -- | Caviar | kg. | 30% | - |
| 1604 32 00 | -- | Caviar substitutes | kg. | 30% | -"; |

(iii) in heading 1605, -

(a) for tariff item 1605 20 00 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| | "-- | *Shrimps and prawns :* | | | |
| 1605 21 00 | -- | Not in airtight container | kg. | 30% | - |
| 1605 29 00 | -- | Other | kg. | 30% | -"; |

(b) for sub-heading 1605 90, tariff items 1605 90 10 to 1605 90 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| | "-- | *Molluscs :* | | | |
| 1605 51 00 | -- | Oysters | kg. | 30% | - |
| 1605 52 00 | -- | Scallops, including queen scallops | kg. | 30% | - |
| 1605 53 00 | -- | Mussels | kg. | 30% | - |
| 1605 54 00 | -- | Cuttle fish and squid | kg. | 30% | - |
| 1605 55 00 | -- | Octopus | kg. | 30% | - |
| 1605 56 00 | -- | Clams, cockles and arkshells | kg. | 30% | - |
| 1605 57 00 | -- | Abalone | kg. | 30% | - |
| 1605 58 00 | -- | Snails, other than sea snails | kg. | 30% | - |
| 1605 59 00 | -- | Other | kg. | 30% | - |
| | - | *Other aquatic invertebrates:* | | | |
| 1605 61 00 | -- | Sea cucumbers | kg. | 30% | - |
| 1605 62 00 | -- | Sea urchins | kg. | 30% | - |
| 1605 63 00 | -- | Jellyfish | kg. | 30% | - |
| 1605 69 00 | -- | Other | kg. | 30% | -"; |

(14) in Chapter 17,-

(i) for the Sub-heading Note, the following Sub-heading Notes shall be substituted, namely : -

'Sub-heading Notes :

1. For the purposes of sub-headings 1701 12, 1701 13 and 1701 14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

2. Sub-heading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|

weight, in the dry state, corresponds to a polarimeter reading of 69 degree or more but less than 93 degree. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugarcane.;

(ii) for sub-heading 1701 11, tariff items 1701 11 10 to 1701 12 00 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "1701 12 00 | "-- | Beet sugar | kg. | 100% | - |
| 1701 13 | -- | *Cane sugar specified in sub-heading Note 2 to this Chapter :* | | | |
| 1701 13 10 | -- | Cane jaggery | kg. | 100% | - |
| 1701 13 20 | -- | Khandsari sugar | kg. | 100% | - |
| 1701 13 90 | -- | Other | kg. | 100% | - |
| 1701 14 | -- | *Other cane sugar :* | | | |
| 1701 14 10 | -- | Cane jaggery | kg. | 100% | - |
| 1701 14 20 | -- | Khandsari sugar | kg. | 100% | - |
| 1701 14 90 | -- | Other | kg. | 100% | -"; |

(15) in Chapter 20,-

(i) in heading 2003,-

(a) tariff item 2003 20 00 and the entries relating thereto shall be omitted;

(b) for tariff item 2003 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "2003 90 | - | *Other :* | | | |
| 2003 90 10 | -- | Truffles | kg. | 30% | - |
| 2003 90 90 | -- | Other | kg. | 30% | -"; |

(ii) in heading 2008, for tariff item 2008 92 00 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "2008 93 00 | -- | Cranberries *(Vaccinium macrocarpon, Vaccinium oxycoccos Vaccinium vitis-idaea)* | kg. | 30% | - |
| 2008 97 00 | -- | Mixtures | kg. | 30% | -"; |

(iii) in heading 2009, for sub-heading 2009 80, for tariff items 2009 80 10 and 2009 80 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Juice of any other single fruit or vegetable :* | | | |
| 2009 81 00 | -- | Cranberry *(Vaccinium macrocarpon, Vaccinium Oxycoccos Vaccinium vitis-idaea)* juice | kg. | 30% | - |
| 2009 89 | -- | *Other :* | | | |
| 2009 89 10 | -- | Mango juice | kg. | 30% | - |
| 2009 89 90 | -- | Other | kg. | 30% | -"; |

(16) in Chapter 21, in Note 3, for the words "vegetables or fruit,", the words "vegetables, fruit or nuts," shall be substituted;

(17) in Chapter 24,-

(i) after Note, the following Sub-heading Note shall be inserted, namely : -

**'SUB-HEADING NOTE**

For the purposes of sub-heading 2403 11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.';

(ii) in heading 2403, for sub-heading 2403 10, tariff items 2403 10 10 to 2403 10 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Smoking tobacco, whether or not containing tobacco substitutes* in any proportion : | | | |
| 2403 11 | -- | *Water pipe tobacco specified in Sub-heading Note to this Chapter :* | | | |
| 2403 11 10 | -- | Hookah or gudaku tobacco | kg. | 30% | - |
| 2403 11 90 | -- | Other | kg. | 30% | - |
| 2403 19 | -- | *Other :* | | | |
| 2403 19 10 | -- | Smoking mixtures for pipes and cigarettes | kg. | 30% | - |
| | -- | *Biris :* | | | |
| 2403 19 21 | -- | Other than paper rolled biris, manufactured without the aid of machine | Tu | 30% | - |
| 2403 19 29 | -- | Other | Tu | 30% | - |
| 2403 19 90 | -- | Other | Kg. | 30% | -"; |

(18) in Chapter 25, for heading 2528, tariff item 2528 10 00, sub-heading 2528 90, tariff items 2528 90 10 to 2528 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely : -

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| "2528 | | NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF $H_3BO_3$, CALCULATED ON THE DRY WEIGHT | | | |
| 2528 00 | - | *Natural borates and concentrates thereof (Whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of $H_3BO_3$ calculated on the dry weight;* | | | |
| 2528 00 10 | -- | Natural sodium borates and concentrates thereof (whether or not calcined) | kg. | 10% | - |
| 2528 00 20 | -- | Natural boric acid containing not more than 85% of $H_3BO_3$ (calculated on the dry weight) | kg. | 10% | - |
| 2528 00 30 | -- | Natural calcium borates and concentrates thereof (whether or not calcined) | kg. | 10% | - |
| 2528 00 90 | -- | Other | kg. | 10% | -"; |

(19) in Chapter 27, -

(i) in Sub-heading Note 4, for the figures "2710 11", the figures "2710 12" shall be substituted;

(ii) after Sub-heading Note 4, the following Sub-headings Note shall be inserted, namely : -

'5. For the purposes of the sub-heading of heading 2710, the term "biodiesel" mans mono-alkyl esters of fatty acids of a kind used a fuel, derived from animal or vegetable fats and oils whether or not used.';

(iii) in Supplementary Note, in clause (a), for the figures and word "2710 11 11, 2710 11 12 and 2710 11 13", the figures and word "2710 12 11, 2710 12 12 and 2710 12 13" shall be substituted;

(iv) in heading 2710,-

(a) in the portion occurring immediately after the heading 2710, in the entry in column (2), for the words"other than waste oil:", the words "other than those containing biodiesel and other than waste oils:" shall be substituted;

(b) for sub-heading 2710 11, tariff items 2710 11 11 to 2710 11 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "2710 12 | -- | *Light oils and preparations :* | | | |
| | --- | *Motor spirit :* | | | |
| 2710 12 11 | -- | Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55 - 115℃ | kg. | 10% | - |
| 2710 12 12 | -- | Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70℃ | kg. | 10% | - |
| 2710 12 13 | -- | Other special boiling point spirits (other than benzene, benzol, toluene and toluol) | kg. | 10% | - |
| 2710 12 19 | -- | Other | kg. | 10% | - |
| 2710 12 20 | -- | Natural gasoline liquid (NGL) | kg. | 10% | - |
| 2710 12 90 | -- | Other | kg. | 10% | -"; |

(c) after tariff item 2710 19 90 and the entries relating thereto, the following shall be inserted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "2710 12 00 | -- | Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils | kg. | 10% | -"; |

(20) in Chapter 28, -

(i) after Note 8, the following Sub-heading Note shall be inserted, namely : -

**'SUB-HEADING NOTE**

For the purposes of sub-heading 2852 10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses (a) to (h) of Note 1 to Chapter 29.';

(ii) for tariff item 2852 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "2852 | | INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS | | | |
| 2852 10 00 | - | Chemically defined | kg. | 10% | - |
| 2852 90 00 | - | Other | kg. | 10% | -"; |

(21) in Chapter 29,-

(i) in Note 2,-

(a) after clause (d), the following clause shall be inserted, namely : -

"(e) Immunological products of heading 3002,";

(b) the existing clauses *(e), (f), (g), (h), (ij) and (k)* shall be re-lettered as clauses *(f), (g), (h), (ij), (k) and (l)* respectively;

(ii) in heading 2903, for tariff items 2903 41 00 to 2903 69 90 and the entries relating thereto, the following shall be substituted, namely : -

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| "2903 71 00 | - - | Chlorodifluoromethane | kg. | 10% | - |
| 2903 72 00 | - - | Dichlorotrifluoroethanes | kg. | 10% | - |
| 2903 73 00 | - - | Dichlorofluoroethanes | kg. | 10% | - |
| 2903 74 00 | - - | Chlorodifluoroethanes | kg. | 10% | - |
| 2903 75 00 | - - | Dichloropentafluoropropanes | kg. | 10% | - |
| 2903 76 | - - | *Bromochlorodifluoromethane, bromotrifluoromethane and* dibromotetrafluoroethanes : | | | |
| 2903 76 10 | - - - | Bromochlorodifluoromethane | kg. | 10% | - |
| 2903 76 20 | - - - | Bromotrifluoromethane | kg. | 10% | - |
| 2903 76 30 | - - - | Dibromotetrafluoroethanes | kg. | 10% | - |
| 2903 77 | - - - | *Other, perhalogenated only with fluorine and Chlorine* | | | |
| | - - | *Chlorofluoromethanes :* | | | |
| 2903 77 11 | - - - | Chlorotrifluoromethane | kg. | 10% | - |
| 2903 77 12 | - - - | Dichlorodifluoromethane | kg. | 10% | - |
| 2903 77 13 | - - - | Trichlorofluoromethane | kg. | 10% | - |
| | - - | *Chlorofluoroethanes :* | | | |
| 2903 77 21 | - - - | Chlorpentafluoroethane | kg. | 10% | - |
| 2903 77 22 | - - - | 1,2-Dichlorotetrafluoroethane | kg. | 10% | - |
| 2903 77 23 | - - - | Trichlorotrifluoroethane | kg. | 10% | - |
| 2903 77 24 | - - - | Tetrachlorodifluoroethane | kg. | 10% | - |
| 2903 77 25 | - - - | Pentachlorofluoroethane | kg. | 10% | - |
| | - - - | *Chlorofluoropropanes :* | | | |
| 2903 77 31 | - - - | Chloroheptafluoropropane | kg. | 10% | - |
| 2903 77 32 | - - - | Dichlorohexafluoropropane | kg. | 10% | - |
| 2903 77 33 | - - - | Trichloropentafluoropropane | kg. | 10% | - |
| 2903 77 34 | - - - | Tetrachlorotetrafluoropropane | kg. | 10% | - |
| 2903 77 35 | - - - | Pentachlorotrifluoropropane | kg. | 10% | - |
| 2903 77 36 | - - - | Hexachlorodifluoropropane | kg. | 10% | - |
| 2903 77 37 | - - - | Heptachlorofluoropropane | kg. | 10% | - |
| 2903 77 90 | - - - | Other derivatives, perhalogenated only with fluorine and chlorine | kg. | 10% | - |
| 2903 78 00 | - - - | Other perhalogenated derivatives | kg. | 10% | - |
| 2903 79 00 | - - - | Other | kg. | 10% | - |
| | - | *Halogenated derivatives of cyclanic, cyclenic or cycloterpenic* hydrocarbons : | | | |
| 2903 81 00 | - - - | 1,2,3,4,5,6,-Hexachlorocyclohexane [HCH (ISO )], including lindane (ISO, INN) | kg. | 10% | - |
| 2903 82 00 | - - - | Aldrin (ISO), chlordane (ISO) | kg. | 10% | - |
| 2903 89 00 | - - - | Other | kg. | 10% | - |
| | - | *Halogenated derivatives of aromatic hydrocarbons :* | | | |
| 2903 91 | - - - | *Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene :* | | | |
| 2903 91 10 | - - - | Chlorobenzene (monochloro) | kg. | 10% | - |
| 2903 91 20 | - - - | o-dichlorobenzene (Orthodichlorobenzene) | kg. | 10% | - |
| 2903 91 30 | - - - | p-dichlorobenzene (Paradichlorobenzene) | kg. | 10% | - |
| 2903 92 | - - - | *Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN),* 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]: | | | |
| 2903 92 10 | - - - | Hexachlorobenzene (ISO) | kg. | 10% | - |
| | - - <br> - - - | *DDT (ISO) [(clofenotane (INN), 1,1,1-trichloro- 2,2-bis* (p-chlorophenyl) ethane]: | | | |
| 2903 92 21 | - - - | DDT Technical 75 Wdp | kg. | 10% | - |
| 2903 92 29 | - - - | Other | kg. | 10% | - |
| 2903 99 | - - - | *Other :* | | | |
| 2903 99 10 | - - - | Chlorofluorobenzene | kg. | 10% | - |
| 2903 99 20 | - - - | Benzalchloride (Benzyl dichloride) | kg. | 10% | - |
| 2903 99 30 | - - - | Benzotrichloride | kg. | 10% | - |
| 2903 99 40 | - - - | Benzylchloride | kg. | 10% | - |
| 2903 99 50 | - - - | Parachlorotoluene (4-chloromethyl benzene) | kg. | 10% | - |
| 2903 99 60 | - - - | Naphthalene, chlorinated | kg. | 10% | - |
| 2903 99 70 | - - - | Chlorofluoro aniline | kg. | 10% | - |
| 2903 99 90 | - - - | Other | kg. | 10% | -"; |

(iii) in heading 2908, after tariff item 2908 91 00 and the entries relating thereto, the following shall be inserted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "2908 92 00 | - - | 4,6-Dinitro-o-cresol [DNOC (ISO)] and its salts | kg. | 10% | -"; |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|

(iv) in heading 2912,-

(a) for tariff items 2912 30 00 to 2912 41 00 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| | “- | Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function;”; | | | |
| 2912 41 00 | - - | Vanillin (4-hydroxy-3methoxy benzaldehyde) | kg. | 10% | -”; |

(b) for tariff item 2912 49 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| | “- - - | *Other :* | | | |
| 2912 49 91 | - - - | Aldehyde-alcohols | kg. | 10% | - |
| 2912 49 99 | - - - | Other | kg. | 10% | -”; |

(v) in heading 2914,-

(a) sub-heading 2914 21, tariff items 2914 21 10 and 2914 21 20 and the entries relating thereto shall be omitted;

(b) after tariff item 2914 29 10 and the entries relating thereto, the following shall be inserted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| | “- - - | *Camphor :* | | | |
| 2914 29 21 | - - - | Natural | kg. | 10% | - |
| 2914 29 22 | - - - | Synthetic | kg. | 10% | -”; |

(vi) in heading 2916,-

(a) after tariff item 2916 15 90 and the entries relating thereto, the following shall be inserted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| “2916 16 00 | - - | Binapacryl (ISO) | kg. | 10% | -”; |

(b) tariff items 2916 35 00 and 2916 36 00 and the entries relating thereto shall be omitted;

(vii) for heading 2931, sub-heading 2931 00, tariff items 2931 00 20 to 2931 00 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| “2931 | - | OTHER ORGANO-INORGANIC COMPOUNDS | | | |
| 2931 10 | - - - | *Tetramethyl lead and tetraethyl lead:* | | | |
| 2931 10 10 | - - - | Tetramethyl lead | kg. | 10% | - |
| 2931 10 20 | - - - | Tetraethyl lead | kg. | 10% | - |
| 2931 20 00 | - - - | Tributyltin compounds | kg. | 10% | - |
| 2931 90 | - - - | *Other:* | | | |
| 2931 90 10 | - - - | Organo arsenic compounds | kg. | 10% | - |
| 2931 90 90 | - - - | Other | kg. | 10% | -”; |

(viii) in heading 2932, for tariff items 2932 19 90 to 2932 21 00, sub-heading 2932 29, tariff items 2932 29 10 to 2932 29 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| “2932 19 90 | - - - | Other | kg. | 10% | - |
| 2932 20 | - | *Lactones:* | | | |
| 2932 20 10 | - - - | Coumarin, methylcoumarins and ethylcoumarins | kg. | 10% | - |
| 2932 20 20 | - - - | Phenolphthalein | kg. | 10% | - |
| 2932 20 90 | - - - | Other | kg. | 10% | -”; |

(ix) in heading 2937, for tariff items 2937 29 00 to 2937 90 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| “2937 29 00 | - - - | Other | kg. | 10% | 10% |
| 2937 50 00 | - | Prostaglandins,.thromboxanes, leukotrienes, their derivatives and structural analogues | kg. | 10% | 10% |
| 2937 90 | - | *Other:* | | | |
| | - - - | *Catecholamine hormones, their derivatives and* structural analogues: | | | |
| 2937 90 11 | - - - | Epinethrine | kg. | 10% | 10% |
| 2937 90 19 | - - - | Other | kg. | 10% | 10% |
| 2937 90 20 | --- | Amino-acid derivatives | kg. | 10% | 10% |
| 2937 90 90 | --- | Other | kg. | 10% | 10%”; |

(x) in heading 2939, after tariff item 2939 43 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| “2939 44 00 | -- | Norephedrine and its salts | kg. | 10% | -”; |

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|

(22) in Chapter 30,-

(i) in Note 1, -

(A) after clause (a), the following clause shall be inserted, namely: -

"(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 2106 or 3824);";

(B) existing clauses (b), (c), (d), (e), (f) and (g) shall be re-lettered as clauses (c), (d), (e), (f), (g) and (h) respectively;

(ii) for Note 2, the following Note shall be substituted, namely: -

'2. For the purposes of heading 3002, the expression "immunological products" applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).';

(iii) in heading 3002,-

(a) for the entry in column (2), the following entry shall be substituted, namely:-

"HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES; TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS";

(b) for sub-heading 3002 10, the following shall be substituted, namely: -

| | | | | | |
|---|---|---|---|---|---|
| "3002 10 | - | *Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:";* | | | |

(23) in Chapter 37, in heading 3702,-

(i) for sub-heading 3702 51, tariff items 3702 51 10 to 3702 51 90, sub-heading 3702 52, tariff items 3702 52 10 to 3702 52 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "3702 52 | -- | *Of a width not exceeding 16mm:* | | | |
| 3702 52 10 | --- | Finished rolls of cinematographic positive | m | 10% | - |
| 3702 52 20 | --- | Other cinematographic film | m | 10% | - |
| 3702 52 90 | --- | Other | rn | 10% | -"; |

(ii) for tariff item 3702 91 00, sub-heading 3702 93, tariff items 3702 93 10 and 3702 93 90, sub-heading 3702 94, tariff items 3702 94 10 and 3702 94 90, sub-heading 3702 95, tariff items 3702 95 10 and 3702 95 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "3702 96 | -- | *Of a width not exceeding 35 mm and of a length not* exceeding 30m : | | | |
| | - | *Cinematographic film:* | | | |
| 3702 96 11 | -- | Not exceeding 16 mm | m | 10% | - |
| 3702 96 19 | -- | Other | m | 10% | - |
| 3702 97 | - | *Of a width not exceeding 35 mm* and of a length exceeding 30 m: | | | |
| | -- | *Cinematographic film:* | | | |
| 3702 97 11 | -- | Not exceeding 16 mm | rn | 10% | - |
| 3702 97 19 | - | Other | m | 10% | - |
| 3702 98 | -- | *Of a width exceeding 35 mm :* | | | |
| 3702 98 10 | -- | Cinematographic film | m | 10% | - |
| 3702 98 90 | -- | Other | m | 10% | -"; |

(24) in Chapter 38,-

(i) in Note 3, for clause (d), the following clause shall be substituted, namely: —

"(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and";

(ii) after Note 6, the following Note shall be inserted, namely:-

'7. For the purposes of heading 3826, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.';

(iii) for Sub-heading Note 1, the following Sub-heading Note shall be substituted, namely: -

"1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) [clofenotane (INN), 1,1,1 -trichIoro-2,2- bis(p-chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol [DNOC (ISO) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2 -dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO);

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|

hexachlorobenzene (ISO); 1,2,3,4,5,6- hexachlorocyclohexane (HCH) (ISO)], including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).";

(iv) after tariff item 3825 90 00 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | | |
|---|---|---|---|---|---|
| "3826 00 00 | -- | BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS | kg. | 10% | -"; |

(25) in Chapter 41, in heading 4101, for sub-heading 4101 20, the following shall be substituted, namely: —

"4101 20 ■ *Whole hides and skins, unsplit of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted, or 16 kg. when fresh, wet-salted or otherwise preserved:";*

(26) in Chapter 42,-

(i) for Note 1, the following Notes shall be substituted, namely:-

'1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

(a) sterile surgical catgut or similar sterile suture materials (heading 3006);

(b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);

(c) made up articles of netting (5608);

(d) articles of Chapter 64;

(e) headgear or parts thereof of Chapter 65;

(f) whips, rigid-crops or articles of heading 6602;

(g) cuff-links, bracelets or other imitation jewellery (heading 7117);

(h) fittings or trimmings for harness, such as stirrups, bits, horse, brassess and buckles, separately presented (generally Section XV);

(ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);

(k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.';

(ii) the existing Notes 2 and 3 shall be re-numbered as Notes 3 and 4 respectively, and in Note 3 as so re-numbered, in clause (A), for the word and figure "Note 1", the word and figure "Note 2" shall be substituted;

(iii) in heading 4202,-

(a) for sub-heading 4202 11 and the entries relating thereto, the following shall be substituted, namely: —

"4202 11 -- *With outer surface of leather or of composition leather:";*

(b) for sub-heading 4202 21 and the entries relating thereto, the following shall be substituted, namely:-

"4202 21 -- *With outer surface of leather or of composition leather:* ";

(c) for sub-heading 4202 31 and the entries relating thereto, the following shall be substituted, namely:-

"4202 31 -- *With outer surface of leather or of composition leather:";*

(d) for tariff item 4202 91 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | | |
|---|---|---|---|---|---|
| "4202 91 00 | -- | With outer surface of leather or of composition leather | u | 10% | -"; |

(27) in Chapter 44, -

(i) for the words "sub-heading Note" the words "sub-heading Notes" shall be substituted;

(ii) for Sub-heading Note, the following sub-heading Notes shall be substituted, namely: -

"1. For the purposes of sub-heading 4401 31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2. For the purposes of tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29,4408 31,4408 39 and 4412 31, the expression "tropical wood" means one of the following types of wood:

Abura, acajou, d' Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jabody, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|

Meranti, Limba, Louro, Macaranduba, Mahogony, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.";

(iii) in heading 4401, for tariff item 4401 30 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :* | | | |
| 4401 31 00 | -- | Wood pellets | mt | 5% | - |
| 4401 39 00 | -- | Other | mt | 5% | -"; |

(28) In Chapter 47, in heading 4706, for tariff item 4706 93 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | | |
|---|---|---|---|---|---|
| "4706 93 00 | -- | Obtained by a combination of mechanical and chemical processes | kg. | 5% | -"; |

(29) in Chapter 48,-

(i) in Note 2,-

(a) in clause (o), the word "or" occurring at the end shall be omitted;

(b) for clause (p), the following clauses shall be substituted, namely: -

"(p) articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies]." ;

(ii) in Sub-heading Notes 3 and 4, for the words "obtained by a semi-chemical pulping process" and "obtained by semi-chemical process" where they occur, the words "obtained by a combination of mechanical and chemical pulping processes," shall be substituted;

(iii) in heading 4808, for tariff items 4808 20 00 and 4808 30 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | | |
|---|---|---|---|---|---|
| "4808 40 | - | *Kraft paper, creped or crinkled, whether or not embossed or Perforated:* | | | |
| 4808 40 10 | -- | Sack kraft paper, creped or crinkled, whether or not embossed or perforated | kg. | 10% | - |
| 4808 40 90 | -- | Other kraft paper, creped or crinkled, whether or not embossed or perforated | kg. | 10% | -"; |

(iv) in heading 4811, -

(a) for tariff items 4811 51 00 and 4811 59 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | | |
|---|---|---|---|---|---|
| " 4811 51 | -- | *Bleached weighing more than 150 g/m$^2$ :* | | | |
| 4811 51 10 | -- | Aseptic packaging paper | kg. | 10% | - |
| 4811 51 90 | -- | Other | kg. | 10% | - |
| 4811 59 | -- | *Other :* | | | |
| 4811 59 10 | -- | Aseptic packaging paper | kg. | 10% | - |
| 4811 59 90 | -- | Other | kg. | 10% | -"; |

(b) in heading 4811, the tariff item 4811 90 92 and the entries relating thereto shall be omitted;

(v) in heading 4814, tariff items 4814 10 00 and entries relating thereto shall be omitted;

(vi) in heading 4818, -

(a) in the entry in column (2), the words "NAPKINS FOR BABIES, TAMPONS" shall be omitted;

(b) Sub-heading 4818 40, tariff items 4818 40 10 and 4818 40 90 and the entries relating thereto shall be omitted;

(30) in Section XI, -

(i) in Note 1, for clause (u), the following clause shall be substituted, namely:-

"(u) articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies]; or";

(ii) in Note 7,-

(A) after clause (b), the following clause shall be inserted, namely: -

"(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;";

(B) the existing clauses (c), (d), (e) and (f) shall be re-lettered as clauses (d), (e), (f) and (g) respectively;

(31) in Chapter 56,-

(i) in Note 1 -

(a) in clause (d), the word " or " occurring at the end shall be omitted;

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|

(b) after clause (e), the following clause shall be inserted, namely:-

"(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 9619.";

(ii) in heading 5601, the tariff item 5601 10 00 and the entries relating thereto shall be omitted;

(32) in Chapter 58, in heading 5801 ,-

(i) tariff items 5801 24 00 and 5801 25 00 and the entries relating thereto shall be omitted;

(ii) after tariff item 5801 26 00 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | | |
|---|---|---|---|---|---|
| "5801 27 | - | *Warp pile fabrics:* | | | |
| 5801 27 10 | -- | Warp pile fabrics, epingle' (uncut) | $m^2$ | 10% or Rs.135 Per Sq. metre whichever is higher | -- |
| 5801 27 20 | -- | Warp pile fabrics,cut | $m^2$ | 10% or Rs. 120 Per Sq. metre whichever is higher | -- |
| 5801 27 90 | -- | Other | $m^2$ | 10% or Rs.135 Per Sq. metre whichever is higher | -- |

(iii) sub-heading 5801 34, the tariff items 5801 34 10 to 5801 35 00 and the entries relating thereto shall be omitted;

(iv) after tariff item 5801 36 90 and the entries relating thereto, the following shall be inserted, namely: —

| | | | | | |
|---|---|---|---|---|---|
| "5801 37 | - | *Warp pile fabrics:* | | | |
| | -- | *Warp pile fabrics, 'epingle' (uncut):* | | | |
| 5801 37 11 | -- | Velvet | $m^2$ | 10% or Rs. 140 Per Sq. metre whichever is higher | -- |
| 5801 37 19 | -- | Other | $m^2$ | 10% or Rs.140 Per Sq. metre whichever is higher | -- |
| 5801 37 20 | _ | Warp pile fabrics, cut | $m^2$ | 10% or Rs. 68 Per Sq. metre whichever is higher | -- |
| 5801 37 90 | -- | Other | $m^2$ | 10% or Rs.140 Per Sq. metre whichever is higher | -- |

(33) in Chapter 61, in Note 6, in clause (a), the words "it also covers babies' napkins;" occurring at the end shall be omitted;

(34) in Chapter 62,-

(i) in Note 4, in clause (a), the words "it also covers babies' napkins;" occurring at the end shall be omitted;

(ii) in heading 6211,-

(a) tariff item 6211 41 00 and the entries relating thereto shall be omitted;

(b) for tariff item 6211 49 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "6211 49 | -- | *Of other textile materials:* | | | |
| 6211 49 10 | --- | Of wool or fine animal hair | u | 10% | - |
| 6211 49 90 | -- | Other | u | 10% | -"; |

(35) in Chapter 63, in heading 6306, for tariff item 6306 40 00 to 6306 99 00 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "6306 40 00 | -- | Pneumatic mattresses | u | 10% | - |
| 6306 90 | -- | *Other :* | | | |
| 6306 90 10 | -- | Of cotton | kg. | 10% | - |
| 6306 90 90 | -- | Of other textile materials | kg. | 10% | -"; |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|

(36) in Chapter 64, in heading 6406, for tariff items 6406 20 00 to 6406 91 00, sub-heading 6406 99, tariff items 6406 99 10 to 6406 99 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "6406 20 00 | - | Outer soles and heels, of rubber or plastics | kg. | 10% | - |
| 6406 90 | - | *Other :* | | | |
| 6406 90 10 | --- | Of wood | kg. | 10% | - |
| 6406 90 20 | --- | Leather parts other than soles and prepared uppers | kg. | 10% | - |
| 6406 90 30 | --- | Leather soles | kg. | 10% | - |
| 6406 90 40 | --- | Gaiters, leggings and similar articles | kg. | 10% | - |
| 6406 90 50 | --- | Parts of gaiters, leggings and similar articles | kg. | 10% | - |
| 6406 90 90 | --- | Other | kg. | 10% | -"; |

(37) in Chapter 65, for heading 6505, tariff items 6505 10 00 and 6505 90 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "6505 | --- | HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED | | | |
| 6505 00 | --- | *Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed :* | | | |
| 6505 00 10 | --- | Hair nets | kg. | 10% | - |
| 6505 00 90 | --- | Other | kg. | 10% | -"; |

(38) in Chapter 68, in heading 6811, for tariff items 6811 83 00 and 6811 89 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "6811 89 | -- | *Other articles :* | | | |
| 6811 89 10 | --- | Tubes, pipes and tube or pipe fittings | kg. | 10% | - |
| 6811 89 90 | --- | Other | kg. | 10% | -"; |

(39) in Chapter 73, in heading 7319, for tariff items 7319 20 00 and 7319 30 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "7319 40 | -- | *Safety pins and other pins :* | | | |
| 7319 40 10 | --- | Safety pins | kg. | 10% | - |
| 7319 40 90 | --- | Other pins | kg. | 10% | -"; |

(40) in Chapter 74, -

(i) in heading 7404, after tariff item 7404 00 22 and the entries relating thereto, the following shall be inserted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "7404 00 23 | - - - | Nickel silver scrap namely the following : mixed new nickel silver clippings covered by ISRI code word 'Maize'; new nickel silver clippings covered by ISRI code word 'Major'; new segregated nickel silver clippings covered by ISRI code word "Malar'; old nickel silver clippings covered by ISRI code word 'Malic'; nickel silver castings covered by ISRI code word 'Naggy'; nickel silver turnings covered by ISRI code word 'Niece' | kg. | 5% | -"; |

(ii) in heading 7418,-

(a) in the portion occurring immediately after heading 7418, in the entry in column (2), the words *"-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:"* shall be omitted;

(b) for tariff item 7418 11 00, sub-heading 7418 19, tariff items 7418 19 10 to 7418 19 00 and the entries relating thereto, the following shall be substituted, namely :

| | | | | | |
|---|---|---|---|---|---|
| "7418 10 | --- | *Table, kitchen or other household articles and parts* thereof; Pot scourers and scouring or polishing pads, gloves and the like : | | | |
| 7418 10 10 | --- | Pot scourers and scouring or polishing pads, gloves and the like | kg. | 10% | - |
| | | Utensils : | | | |
| 7418 10 21 | --- | Of Brass | kg. | 10% | - |
| 7418 10 22 | --- | Of Copper | kg. | 10% | - |
| 7418 10 23 | --- | Of other copper alloys | kg. | 10% | - |
| 7418 10 24 | --- | E.P.N.S. Ware | kg. | 10% | - |
| | | *Other :* | | | |
| 7418 10 31 | --- | Of E.P.N.S. | kg. | 10% | - |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| 7418 10 39 | --- | Other | kg. | 10% | - |
| 7418 10 90 | --- | Parts | kg. | 10% | -"; |

(41) in Chapter 75, in heading 7503, for the tariff item 7503 00 10 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | | |
|---|---|---|---|---|---|
| "7503 00 10 | - | Nickel scrap, namely the following : New nickel scrap covered by ISRI code word "Aroma'; old nickel scrap covered by ISRI code word 'Burly'; new cupro nickel clips and solids covered by ISRI code word 'Dandy'; cupro nickel solids covered by ISRI code word 'Daunt'; soldered cupro- nickel solids covered by ISRI code word 'Delta'; cupro nickel spinnings, turnings, borings covered by ISRI code word 'Decoy'; miscellaneous nickel copper and nickel copper iron covered by ISRI code word 'Depth'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code ' Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures | kg. | 5% | -"; |

(42) in Chapter 76, in heading 7615,-

(i) in the portion occurring immediately after the heading 7615, in the entry in column (2), for words "- *Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves* and the like;" shall be omitted;

(ii) for tariff item 7615 11 00, sub-heading 7615 19,tariff items 7615 1910 to 7615 19 90 and the entries relating thereto, the following shall be substituted, namely.-

| | | | | | |
|---|---|---|---|---|---|
| "7615 10 | --- | *Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:* | | | |
| | | *Pressure cookers, solar collectors:* | | | |
| 7615 10 11 | --- | Pressure cookers | kg. | 10% | -- |
| 7615 10 12 | --- | Solar collectors | kg. | 10% | -- |
| | | *Utensils:* | | | |
| 7615 10 21 | --- | Non-stick | kg. | 10% | -- |
| 7615 10 29 | --- | Other | kg. | 10% | -- |
| 7615 10 30 | --- | Other table, kitchen or household articles | kg. | 10% | -- |
| 7615 10 40 | --- | Pot scourers and scouring or polishing pads, gloves and the like | kg. | 10% | -- |
| 7615 10 90 | --- | Parts | kg. | 10% | -- |

(43) in Chapter 82, -

(i) in heading 8201, tariff item 8201 20 00 and the entries relating thereto shall be omitted;

(ii) in headiing 8205,-

(a) after tariff item 8205 59 30 and the entries relating thereto, the following shall be inserted, namely.-

| | | | | | |
|---|---|---|---|---|---|
| "8205 59 40 | - | Forks other than those of headings 8201 and 8215 | kg. | 10% | -"; |

(b) for sub-heading 8205 80, tariff items 8205 80 10 to 8205 90 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| " 8205 90 | - | *Other, including sets of articles of two or more sub-headings of this heading:* | | | |
| 8205 90 10 | -- | Anvils and portable forges | kg. | 10% | - |
| 8205 90 20 | -- | Grinding wheels with frame, hand or pedal-operated | kg. | 10% | - |
| 8205 90 30 | -- | Sets of articles of two or more of the foregoing sub-headings | kg. | 10% | - |
| 8205 90 90 | -- | Other | kg. | 10% | -"; |

(44) in Section XVI, in Note 1, in clause (a), for the brackets, word and figures "(heading 4010);" the brackets, word and figures "(heading 4010)," shall be substituted;

(45) in Chapter 84,-

(i) in Note 2, for the words, figures and brackets "Heading 8424 does not cover Ink-jet printing machines (heading 8443).", the following shall be substituted, namely:-

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|

"Heading 8424 does not cover:

(a) Ink-jet printing machines (heading 8443); or

(b) Water-jet cutting machines (heading 8456).";

(ii) in Note 9, in clause (C), in sub-clause (ii), the word "and" shall be omitted;

(iii) in heading 8425, in the entry in column (2), for the words "- Other winches; capstans", occurring after the tariff item 8425 19 20, the words "- Winches; capstans"shall be substituted;

(iv) in heading 8452, for sub-heading 8452 40, tariff items 8452 40 10 and 8452 40 90, sub-heading 8452 90, tariff items 8452 90 10 and 8452 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "8452 90 | -- | *Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:* | | | |
| | -- | *Furniture, bases and covers for sewing machines and parts* | | | |
| | -- | *thereof:* | | | |
| 8452 90 11 | -- | Furniture, bases and covers | kg. | 7.5% | - |
| 8452 90 19 | -- | Parts of Furniture, bases and covers of sewing machines | kg. | 7.5% | - |
| | -- | *Other parts of sewing machines:* | | | |
| 8452 90 91 | -- | Of household sewing machines | kg. | 10% | - |
| 8452 90 99 | -- | Other | kg. | 7.5% | -"; |

(v) in heading 8456, in the entry in column (2), for the words "OR PLASMA ARC PROCESSES", the words "OR PL ASMA ARC PROCESSES; WATER-JET CUTTING MACHINES" shall be substituted;

(vi) in heading 8479, after tariff item 8479 60 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "-- | *Passenger boarding bridges :* | | | |
| 8479 71 00 | -- | Of a kind used in airports | u | 7.5% | - |
| 8479 79 00 | -- | Other | u | 7.5% | -"; |

(46) in Chapter 85,-

(i) in Note 1, in clause (d), for the words, brackets and figures "purposes (Chapter 90)", the words, brackets and figures "sciences (heading 9018);" shall be substituted;

(ii) in heading 8507, after tariff item 8507 40 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "8507 50 00 | - | Nickel-metal hydride | u | 10% | - |
| 8507 60 00 | - | Lithium-ion | u | 10% | -"; |

(iii) in heading 8522, in the entry in column (2), for the figures and word "8519 TO 8521", the figures and word "8519 OR 8521" shall be substituted;

(iv) in heading 8523, for sub-heading 8523 40, tariff item 8523 40 10 to 8523 40 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | "- | *Optical media:* | | | |
| 8523 41 | -- | *Unrecorded:* | | | |
| 8523 41 10 | -- | Compact disc (Audio/video) | u | 10% | - |
| 8523 41 20 | -- | Blank master discs (that is, substrate) for producing | u | 10% | - |
| | -- | stamper for compact disc | | | |
| 8523 41 30 | -- | Matrices for production of records; prepared record blank | u | 10% | - |
| 8523 41 40 | -- | Cartridge tape | u | 10% | - |
| 8523 41 50 | -- | 1/2" Videocassette suitable to work with digital VCR | u | 10% | - |
| 8523 41 60 | -- | DVD | u | 10% | - |
| 8523 41 90 | -- | Other | u | 10% | - |
| 8523 49 | -- | *Other:* | | | |
| 8523 49 10 | -- | Compact disc (Audio) | u | 10% | - |
| 8523 49 20 | -- | Compact disc (video) | u | 10% | - |
| 8523 49 30 | -- | Stamper for CD audio, CD video and CD-ROM | u | 10% | - |
| 8523 49 40 | -- | DVD | u | 10% | - |
| 8523 49 50 | -- | Matrices for production of records ; prepared record blank | u | 10% | - |
| 8523 49 60 | -- | Cartridge tape | u | 10% | - |
| 8523 49 70 | -- | 1/2" Videocassette suitable to work with digital VCR | u | 10% | - |
| 8523 49 90 | -- | Other | u | 10% | -"; |

(v) in heading 8528, for sub-heading 8528 73 and the entries relating thereto, the following sub-heading shall be substituted, namely:-

"8528 73 -- *Other, Monochrome:";*

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|

(vi) in heading 8540,-

(a) for tariff item 8540 12 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "8540 12 00 | -- | Monochrome | u | 10% | -"; |

(b) for tariff items 8540 40 00 and 8540 50 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "8540 40 | -- | *Data or graphic display tubes, monochrome; data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:* | | | |
| 8540 40 10 | -- | Data or graphic display tubes, monochrome | u | 10% | - |
| 8540 40 20 | -- | Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | u | free | -"; |

(c) tariff item 8540 72 00 and the entries relating thereto shall be omitted;

(47) in Chapter 87, for tariff items 8714 11 00 and 8714 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted,namely:-

| | | | | | |
|---|---|---|---|---|---|
| "8714 10 | -- | *Of motorcycles (including mopeds):* | | | |
| 8714 10 10 | -- | Saddles | kg. | 10% | - |
| 8714 10 90 | -- | Other | kg. | 10% | -"; |

(48) in Chapter 90,-

(i) in heading 9007, for tariff items 9007 11 00 and 9007 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "9007 10 | -- | *Cameras:* | | | |
| 9007 10 10 | -- | For film of less than 16 mm width or for double -8 mm film | u | 10% | - |
| 9007 10 90 | -- | Other | u | 10% | -"; |

(ii) in heading 9008, for tariff items 9008 10 00 to 9008 40 00 and the entries relating thereto, the following subheading, tariff items and entries shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "9008 50 | -- | *Projectors, enlargers and reducers:* | | | |
| 9008 50 10 | -- | Slide projectors | u | 10% | - |
| 9008 50 20 | -- | Microfilm, microfiche or other microform readers, whether or not capable of producing copies | u | 10% | - |
| 9008 50 30 | -- | Other image projectors | u | 10% | - |
| 9008 50 40 | -- | Photographic (other than Cinematographic) enlargers and reducers | u | 10% | -"; |

(49) In Chapter 91,-

(i) in heading 9109,-

(a) in the portion occurring immediately after the heading 9109, in the entry in column (2), the words "-Electrically operated" shall be omitted;

(b) for tariff items 9109 11 00 and 9109 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "9109 10 | -- | *Electrically operated:* | | | |
| 9109 10 10 | -- | Of alarm clocks | u | 10% | - |
| 9109 10 90 | -- | Other | u | 10% | -"; |

(ii) in heading 9114,-

(a) tariff item 9114 20 00 and the entries relating thereto shall be omitted;

(b) for sub-heading 9114 90, tariffitems 9114 90 10and 9114 90 20 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "9114 90 | -- | *Other:* | | | |
| 9114 90 30 | -- | Jewels | kg. | 10% | - |
| | | *Other:* | | | |
| 9114 90 91 | -- | For watches | kg. | 10% | - |
| 9114 90 92 | -- | Forclocks | kg. | 10% | -"; |

(50) in Chapter 92, in heading 9205, for the entry in column (2), the following entry shall be substituted, namely:-

"WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES) OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS";

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|

(51) in Chapter 93,-

(i) in heading 9301,-

(a) in the portion occurring immediately after the heading 9301, in column (2), the words *"- Artillery weapons (for example, guns, howitzers and mortars):"* shall be omitted;

(b) for tariff items 9301 11 00 and 9301 19 00 and the entries relating thereto, the following sub-heading, tariff items and the entries shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "9301 10 | -- | *Artillery weapons (for example, guns, howitzers and mortars):* | | | |
| 9301 10 10 | -- | Self propelled | u | 10% | - |
| 9301 10 90 | -- | Other | u | 10% | -"; |

(ii) in heading 9305, for tariff items 9305 10 00 to 9305 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "9305 10 00 | - | Of revolvers or pistols | kg. | 10% | - |
| 9305 20 | - | *Of shotguns or rifles of heading 9303:* | | | |
| 9305 20 10 | - - - | Shotgun barrels | kg. | 10% | - |
| 9305 20 90 | - - - | Other | kg. | 10% | -"; |

(52) in Chapter 94,-

(i) in Note 1, in clause (g), for the words and figures "headings 8519 to 8521", the words and figures "heading 8519 or 8521" shall be substituted;

(ii) in Note 2, for clause (a), the following clause shall be substituted, namely:—

"(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;";

(53) in Chapter 95,-

(i) in Note 1, in clause *(m),* for the words, brackets and figures "or radio remote control apparatus (heading 8526);", the following words, brackets and figures shall be substituted, namely:-

'discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543); ';

(ii) after Note 5, the following Sub-heading Note shall be inserted, namely:-

"Sub-heading Note

Sub-heading 9504 50 covers:

(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).";

(iii) in heading 9504,-

(a) in the entry in column (2), for the words "ARTICLES OF FUNFAIR", the words "VIDEO GAME CONSOLES AND MACHINES, ARTICLES OF FUNFAIR" shall be substituted;

(b) tariff item 9504 10 00 and the entries relating thereto shall be omitted;

(c) for sub-heading 9504 30, tariff items 9504 30 10 to 9504 30 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "9504 30 00 | - - - | Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment | u | 10% | -"; |

| (1) | | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|

(d) after tariff item 9504 40 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "9504 50 00 | - - - | Video game consoles and machines, other than those of sub-heading 9504 30 | u | 10% | -"; |

(e) after tariff item 9504 90 10 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "9504 90 20 | --- | Carrom board, with or without coins and strikers | u | 10% | -"; |

(54) in Chapter 96,-

(i) in heading 9608,-

(a) for tariff items 9608 10 10 and 9608 10 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| | - - | *With liquid ink (for rolling ball pen):* | | | |
| 9608 10 11 | - - - | High value ball point pens (US $ 100 and above c.i.f. per unit) | u | 10% | - |
| 9608 10 12 | - - - | Ball point pens with body or cap of precious metal or rolled precious metal | u | 10% | - |
| 9608 10 19 | - - - | Other | u | 10% | - |
| | - - - | *Other:* | | | |
| 9608 10 91 | - - - | High value ball point pens (US $ 100 and above c.i.f. per unit) | u | 10% | - |
| 9608 10 92 | - - - | Ball point pens with body or cap of precious metal or rolled precious metal | u | 10% | - |
| 9608 10 99 | - - - | Other | u | 10% | -"; |

(b) for tariff item 9608 20 00, sub-heading 9608 31, tarrif items 9608 31 10 and 9608 31 90, sub-heading 9608 39, tariff items 9608 39 10 to 9608 39 99 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "9608 20 00 | - - - | Felt tipped and other porous-tipped pens and markers | u | 10% | - |
| 9608 30 | - - - | *Fountain pens, stylograph pens and other pens:* | | | |
| | - - - | *Fountain pens* | | | |
| 9608 30 11 | - - - | High value fountain pens (US $ 100 and above c.i.f. per unit) | u | 10% | - |
| 9608 30 12 | - - - | With body or cap of precious metal or rolled precious metal | u | 10% | - |
| 9608 30 19 | - - - | Other | u | 10% | - |
| | - - - | *Stylograph pens :* | | | |
| 9608 30 21 | - - - | High value pens (US $ 100 and above c.i.f. per unit) | u | 10% | - |
| 9608 30 22 | - - - | With body or cap of precious metal or rolled precious metal | u | 10% | - |
| 9608 30 29 | - - - | Other | u | 10% | - |
| | - - - | *Other :* | | | |
| 9608 30 91 | - - - | High value pens (US $ 100 and above c.i.f. per unit) | u | 10% | - |
| 9608 30 92 | - - - | With body or cap of precious metal or rolled precious metal | u | 10% | - |
| 9608 30 99 | - - - | Other | u | 10% | -"; |

(ii) after tariff item 9618 00 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be inserted, namely.-

| | | | | | |
|---|---|---|---|---|---|
| "9619 | | SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL | | | |
| 9619 00 | - | *Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:* | - | | |
| 9619 00 10 | - - - | Sanitary towels (pads) or sanitary napkins | kg. | 10% | - |
| 9619 00 20 | - - - | Tampons | kg. | 10% | - |
| 9619 00 30 | - - - | Napkins and napkin liners for babies | kg. | 10% | - |
| 9619 00 40 | - - - | Clinical diapers | kg. | 10% | - |
| 9619 00 90 | - - - | Other | kg. | 10% | -": |

**THE SIXTH SCHEDULE**

[*See* section 60(b)]

For the Second Schedule to the Customs Tariff Act, the following Schedule shall be substituted, namely: -

"**THE SECOND SCHEDULE-EXPORT TARIFF**

Notes:

1. In this Schedule, "Chapter", "heading", "sub-heading" and "tariff item" mean a Chapter, heading, sub-heading and tariff item respectively of the First Schedule to the Customs Tariff Act.
2. The rules for the interpretation of the First Schedule to the Customs Tariff Act, the Section and Chapter Notes and the General Rules for the interpretation of the First Schedule shall apply to the interpretation of this Schedule.
3. The abbreviation "%" in any column of this Schedule, in relation to the rate of duty, indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

| Sl. No. | Chapter/heading/ sub-heading/ Tariff Item | Description of goods | Rate of duty |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1. | 0901 | Coffee | Rs. 2,200 per quintal |
| 2. | 0902 | Tea | Rs. 5 per kilogram |
| 3. | 0904 11 | Black pepper | Rs. 5 per kilogram |
| 4. | 0908 30 | Cardamom | Rs. 50 per kilogram |
| 5. | 0910 30 | Turmeric, in powder form | Rs. 1,500 per tonne |
| 6. | 0910 30 | Turmeric, in other than powder form | Rs. 2,000 per tonne |
| 7. | 1006 30 20 | Basmati rice | Rs. 12,000 per tonne |
| 8. | 1202 10 | Groundnut in shell | Rs. 1,125 per tonne |
| 9. | 1202 20 | Groundnut kernel | Rs. 1,500 per tonne |
| 10. | 2305 | De-oiled ground nut oil cakes | Rs. 125 per tonne |
| 11. | 2305 | De-oiled ground nut meal (solvent extracted variety) | Rs. 125 per tonne |
| 12. | 2306 | De-oiled rice bran oil cake | 15% |
| 13. | 2309 | Animal feed | Rs. 125 per tonne |
| 14. | 2401 | Tobacco unmanufactured | 75 paise per kilogram or 20% whichever is lower |
| 15. | 2508 50 | Sillimanite | 20% |
| 16. | 2508 50 | Kyanite | Rs. 40 per tonne |
| 17. | 2511 10 | Barytes | Rs. 50 per tonne |
| 18. | 2516 | Granite (including black granite) porphyry and basalt, all sorts | 15% |
| 19. | 2525 6814 | Mica including fabricated mica | 40% |
| 20. | 2526 20 00 | Steatite (Talc) | 20% |
| 21. | 2601 11 | Iron ore and concentrates, Non-agglomerated | 30% |
| 22. | 2601 12 | Iron ore and concentrates, Agglomerated | 30% |
| 23. | 2602 | Manganese ore | Rs. 20 per tonne |
| 24. | 2610 | Chromium ores and concentrates, all sorts | Rs. 3,000 per tonne |
| 25. | 2820 10 00 | Manganese dioxide | 20% |
| 26. | 41,43 | Hides, skins and leathers, tanned and untanned, all sorts but not including manufactures of leather | 60% |
| 27. | 5101 | Raw wool | 25% |
| 28. | 5201 | Raw cotton | Rs. 10,000 per tonne |
| 29. | 5202 | Cotton waste, all sorts | 40% |
| 30. | 5308 | Coir yarn | 15% |
| 31. | Any chapter | Jute manufactures(including manufactures of Bimplipatam jute or of mesta fibre) when not in actual use as covering, receptacles or binding for other goods not elsewhere specified | Rs. 150 per tonne |
| 32. | 5310, 6305 | Hessian cloth and bags- | |
| | | (i) Carpet backing; | Rs. 700 per tonne |
| | | (ii) Other hessian cloth (including narrow backing cloth) and bags, | Rs. 1,000 per tonne |
| | | when not in actual use as covering, receptacles or binding for other goods | |
| 33. | 5310 | Jute canvas, jute webbings, jute tarpaulin cloth and | Rs. 200 per tonne |

| Sl. No. | Chapter/heading/ sub-heading/ Tariff Item | Description of goods | Rate of duty |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| | | manufacturesthereof when not in actual use as covering, receptacles or binding for other goods | |
| 34. | 5310 | Sacking (cloth, bags, twist, yarn, rope and twine) when not in actual use as covering, receptacles or binding for other goods | Rs. 150 per tonne |
| 35. | 7201 | Pig iron and spiegeleisen in pigs, blocks or other primary forms | 20% |
| 36. | 7203 | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94% in lumps, pellets or similar forms | 20% |
| 37. | 7204 | Ferrous waste and scrap, remelting scrap ingots of iron or | 20% |
| 38. | 7205 | steel | 20% |
| 39. | 7206 | Granules and powders, of pig iron, spiegeleisen, iron or steel | 20% |
| 40. | 7207 | Iron and non-alloy steel in ingots or other primary forms | 20% |
| 41. | 7208 | Semi-finished products of iron or non-alloy steel | 20% |
| | | Flat rolled products of iron or non-alloy steel, hot rolled, not | |
| 42. | 7209 | clad, plated or coated | 20% |
| | | Flat rolled products of iron or non-alloy steel, cold rolled (cold- | |
| 43. | 7210 | reduced), not clad, plated or coated | 20% |
| | | Flat rolled products of iron or non-alloy steel, plated or coated | |
| 44. | 7213 | with zinc | 20% |
| | | Bars and rods, hot-rolled, in irregularly wound coils, of iron or | |
| 45. | 7214 | non-alloy steel | 20% |
| | | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but | |
| 46. | 7215 | including those twisted after rolling | 20% |
| 47. | 7216 | Other bars and rods of iron or non-alloy steel | 20% |
| 48. | 7217 | Angles, shapes and sections of iron or non-alloy steel | 20% |
| 49. | 7303,7304, 7305, | Wire of iron or non-alloy steel | 20%"; |
| | 7306 | Tubes and pipes, of iron or steel | |

## THE SEVENTH SCHEDULE

[*See* section 61(1)]

| Description of item and imposition of safeguard duty thereon | Period of effect |
|---|---|
| (1) | (2) |
| On the basis of the final findings of the Director General (Safeguard), the safeguard duty on Caustic Soda lye, falling under tariff item 2815 12 00 of the First Schedule to the Customs Tariff Act, 1975 (57 of 1975), when imported into India, at the rate of fifteen per cent. *ad valorem.* | 4th December, 2009 to 3rd March, 2010 (both days inclusive). |

## THE EIGHTH SCHEDULE

[*See* section 71(1)]

| Provisions of CENVAT Credit Rules, 2004 to be amended | Amendment | Date of effect of amendment |
|---|---|---|
| (1) | (2) | (3) |
| Rule 3 of the CENVAT Credit Rules, 2004 as published *vide* notification number G.S.R. 600(E), dated the 10th September, 2004[23/2004-CENTRAL EXCISE (N.T.), dated the 10th September, 2004] | In the CENVAT Credit Rules, 2004, in rule 3, in sub-rule (1), - (a) in clause (ix), the word "and" occurring at the end shall be omitted; (b) after clause (ix), the following clause shall be inserted, namely:- "(ixa) the service tax leviable under section 66A of the Finance Act; and". | 18th April, 2006. |

## THE NINTH SCHEDULE

[*See* section 72(1)]

| Sl. No. | Notification number and date | Amendment | Period of effect |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1. | G.S.R. 679(E), dated the 25th August, 2003 [69/2003-Central Excise, dated 25th August, 2003] | In the notification referred to in column (2), in conditions (C) and (D), for the words “six months”, at both places where they occur, the words “two years” shall be substituted | 25th August, 2003 to 31st March, 2006 (both days inclusive), in so far as it relates to period of investment referred to in conditions (C) and (D) referred to in column (3). |
| 2. | G.S.R. 60(E), dated the 21 st January, 2004 [8/2004-Central Excise, dated 21st January, 2004] | In the notification referred to in column (2), in conditions (C) and (D), for the words “six months”, at both places where they occur, the words “two years” shall be substituted | 21 st January, 2004 to 30th September, 2006 (both days inclusive), in so far as it relates to period of investment referred to in conditions (C) and (D) referred to in column (3). |
| 3. | G.S.R. 60( E), dated the 21st January, 2004 as amended by G.S.R. 419(E), dated the 9th July, 2004 [28/2004-Central Excise, dated 9th July, 2004] | In the notification referred to in column (2), in conditions (C) and (D) relating to period of investment from escrow account, for the words two years”, at both places where they occur, the words “four years” shall be substituted. | 9th July, 2004 to 31st May, 2011 (both days inclusive), in so far it relates to period of investment made from escrow account referred to in conditions (C) and (D) referred to in column (3). |

## THE TENTH SCHEDULE

[*See* section 73(a)(i)]

In the First Schedule to the Central Excise Tariff Act, -

(i) in Chapter 14, for the entry in column (4) occurring against tariff item 1404 90 50, the entry “5%” shall be substituted;

(ii) in Chapter 15, -

(a) in Note 5, for the portion beginning with the word and figures “heading 1507” and ending with the word and figures “or 1517 10 29”, the following shall be substituted, namely: -

“heading 1501 or 1502 or 1503 or 1504 or 1505 or 1506 or 1507 or 1508 or 1509 or 1510 or 1511 or 1512 or 1513 or 1514 or 1515 or 1518; sub-heading 1516 20 or 1517 90; tariff item 1516 10 00 or 1517 10 10 or 1517 10 21 or 1517 10 29”;

*(b)* for the entry in column *(4)* occurring against tariff items 1501 00 00, 1502 00 10, 1502 00 20, 1502 00 30, 1502 00 90, 1503 00 00, 1504 10 10, 1504 10 91, 1504 10 99, 1504 20 10, 1504 20 20, 1504 20 30,1504 20 90,1504 30 00, 1505 00 10, 1505 00 20, 1505 00 90, 1506 00 10, 1506 00 90 and 1516 10 00, the entry “5%” shall be substituted;

(iii) in Chapter 16, for the entry in column (4) occurring against tariff items 1601 00 00, 1602 10 00, 1602 20 00, 1602 31 00, 1602 32 00, 1602 39 00, 1602 41 00, 1602 42 00, 1602 49 00, 1602 50 00, 1602 90 00, 1603 00 10, 1603 00 20, 1603 00 90, 1604 11 00, 1604 12 10, 1604 12 90, 1604 13 10, 1604 13 20, 1604 14 10, 1604 14 90, 1604 15 00, 1604 16 00, 1604 19 00, 1604 20 00, 1604 30 00, 1605 10 00, 1605 20 00, 1605 30 00, 1605 40 00, 1605 90 10,1605 90 20,1605 90 30 and 1605 90 90, the entry “5%” shall be substituted;

(iv) in Chapter 19, for the entry in column (4) occurring against tariff items 1901 10 10,1901 10 90,1902 11 00, 1902 19 00, 1902 20 10, 1902 20 90, 1902 30 10, 1902 30 90 and 1903 00 00, the entry “5%” shall be substituted;

(v) in Chapter 21, for the entry in column (4) occurring against tariff items 2105 00 00 and 2106 90 92, the entry “5%” shall be substituted;

*(vi)* in Chapter 22,-

(a) after Note 6, the following Note shall be inserted, namely: -

'7. In relation to products of this Chapter, labelling or relabelling of containers or packing or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to “manufacture”.';

*(b)* for the entry in column (4) occurring against tariff item 2202 90 10, the entry “5%” shall be substituted;

*(vii)* in Chapter 26, after Note 3, the following Note shall be inserted, namely: -

'4. In relation to products of this Chapter, the process of converting ores into concentrates shall amount to "manufacture".';

*(viii)* in Chapter 27, for the entry in column (4) occurring against tariff items 2701 11 00, 2701 12 00, 2701 19 10, 2701 19 20, 2701 19 90, 2701 20 10, 2701 20 90, 2702 10 00, 2702 20 00, 2703 00 10, 2703 00 90, 2704 00 10, 2704 00 20, 2704 00 30, 2704 00 40, 2704 00 90, 2706 0010 and 2706 00 90, the entry "5%" shall be substituted;

(ix) in Chapter 30, for the entry in column (4) occurring against tariff items 3002 20 11, 3002 20 12, 3002 20 13, 3002 20 14, 3002 20 15, 3002 20 16, 3002 20 17, 3002 20 18, 3002 20 19, 3002 20 21, 3002 20 22, 3002 20 23, 3002 20 24,3002 20 29 and 3002 30 00, the entry "5%" shall be substituted;

*(x)* in Chapter 32, for the entry in column (4) occurring against tariff items 3215 90 10 and 3215 90 20, the entry "5%" shall be substituted;

*(xi)* in Chapter 38, for the entry in column (4) occurring against tariff item 3824 50 10, the entry "5%" shall be substituted;

*(xii)* in Chapter 39, for the entry in column (4) occurring against tariff items 3916 10 20, 3916 20 11, 3916 20 91 and 3916 90 10, the entry "5%" shall be substituted;

*(xiii)* in Chapter 46, for the entry in column (4) occurring against tariff items 4601 21 00,4601 22 00,4601 29 00, 4601 92 00,4601 93 00,4601 94 00,4601 99 00,4602 11 00,4602 12 00,4602 19 11, 4602 19 19 and 4602 19 90, the entry "5%" shall be substituted;

*(xiv)* in Chapter 47, for the entry in column (4) occurring against tariff items 4701 00 00,4702 00 00,4703 11 00, 4703 19 00, 4703 21 00, 4703 29 00, 4704 11 00, 4704 19 00, 4704 21 00, 4704 29 00, 4705 00 00, 4706 10 00, 4706 20 00,4706 30 00,4706 91 00,4706 92 00 and 4706 93 00, the entry "5%" shall be substituted;

(xv) in Chapter 48, for the entry in column (4) occurring against tariff items 4817 10 00 and 4817 20 00, the entry "5%" shall be substituted;

*(xvi)* in Chapter 49, for the entry in column (4) occurring against tariff items 4909 00 10,4909 00 90,4910 00 10 and 4910 00 90, the entry "5%" shall be substituted;

*(xvii)* in Chapter 53, for the entry in column (4) occurring against tariff items 5307 10 10 and 5307 20 00, the entry "10 %" shall be substituted;

*(xviii)* in Chapter 56, for the entry in column (4) occurring against tariff item 5601 10 00, the entry "5%" shall be substituted;

*(xix)* in Chapter 58, for the entry in column (4) occurring against tariff items 5805 00 10, 5805 00 20, 5805 00 90, 5807 10 10, 5807 10 20, 5807 10 90, 5807 90 10 and 5807 90 90, the entry "5%" shall be substituted;

*(xx)* in Chapter 63, after Note 3, the following Notes shall be inserted, namely: -

'4. In relation to products of this Chapter, affixing a brand name on the product, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

5. In relation to products of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.';

*(xxi)* in Chapter 69, for the entry in column (4) occurring against tariff item 6901 00 10, the entry "5%" shall be substituted;

*(xxii)* in Chapter 70, for the entry in column (4) occurring against tariff items 7020 00 11, 7020 00 12 and 7020 00 21, the entry "5%" shall be substituted;

*(xxiii)* in Chapter 71, -

*(a)* after Note 13, the following Note shall be inserted, namely: -

'14. In relation to products of this Chapter, the process of refining of dore bar shall amount to "manufacture".';

(b) for the entry in column (4) occurring against tariff item 7104 10 00, the entry "5%" shall be substituted;

(c) for the entry in column (4) occurring against tariff items 7106 10 00, 7106 91 00 and 7106 92 90, the entry "10%" shall be substituted;

*(xxiv)* in Chapter 72, after Note 4, the following Note shall be inserted, namely: -

'5. In relation to products of this Chapter, the process of galvanisation shall amount to "manufacture".';

(xxv) in Chapter 84, for the entry in column (4) occurring against tariff items 8452 10 12,8452 10 22,8452 30 10,

8452 30 90 and 8479 89 92, the entry "5%" shall be substituted;

(xxvi) in Chapter 88, for the entry in column (4) occurring against tariff items 8801 00 10, 8801 00 20, 8801 00 90, 8804 00 10, 8804 00 20, 8805 10 10, 8805 10 20, 8805 10 30, 8805 21 00 and 8805 29 00, the entry "5%" shall be substituted;

(xxvii) in Chapter 89, for the entry in column (4) occurring against tariff items 8901 10 10, 8901 10 20, 8901 10 30, 8901 10 40, 8901 10 90, 8901 20 00, 8901 30 00, 8901 90 00, 8904 00 00, 8905 10 00, 8905 20 00, 8905 90 10, 8905 90 90 and 8906 90 00, the entry "5%" shall be substituted;

(xxviii) in Chapter 90, for the entry in clolumn (4) occurring against tariff items 9017 20 10, 9017 20 20, 9017 20 30 and 9017 20 90, the entry "5%" shall be substituted;

(xxix) in Chapter 93, for the entry in column (4) occurring against tariff items 9301 11 00, 9301 19 00, 9301 20 00 and 9301 90 00, the entry "5%" shall be substituted;

(xxx) in Chapter 94, for the entry in column (4) occurring against tariff item 9405 50 10, the entry "5%" shall be substituted;

(xxxi) in Chapter 96, for the entry in column (4) occurring against tariff items 9606 21 00, 9606 22 00, 9606 29 10, 9606 29 90, 9606 30 10, 9609 10 00, 9609 20 00, 9609 90 10, 9609 90 20, 9609 90 30 and 9609 90 90, the entry "5%" shall be substituted.

## THE ELEVENTH SCHEDULE
**[See section 73(a)(ii)]**

| Tariff Item | Description of goods | Unit | Rate of Duty |
|---|---|---|---|
| (1) | (2) | (3) | (4) |

In the First Schedule to the Central Excise Tariff Act,-

(1) In Chapter 1,-

(i) in Note, in clause (a), for the figures and word "0301, 0306 or 0307;" the figures and word "0301, 0306, 0307 or 0308;" shall be substituted;

(ii) in heading 0101, for sub-heading 0101 10, tariff items 0101 10 10 to 0101 10 90, sub-heading 0101 90, tariff items 0101 90 10 to 0101 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | |
|---|---|---|---|
| | "- | *Horses:* | u |
| 0101 21 00 | -- | Pure-bred breeding animals | |
| 0101 29 | -- | *Other:* | u |
| 0101 29 10 | -- | Horses for polo | u |
| 0101 29 90 | -- | Other | |
| 0101 30 | - | *Asses:* | u |
| 0101 30 10 | -- | Pure-bred breeding animals | u |
| 0101 30 20 | -- | Livestock | u |
| 0101 30 90 | -- | Other | |
| 0101 90 | - | *Other:* | u |
| 0101 90 30 | -- | Mules and hinnies as livestock | u"; |
| 0101 90 90 | -- | Other | |

(iii) in heading 0102, for sub-heading 0102 10, tariff items 0102 10 10 to 0102 10 90, sub-heading 0102 90, tariff items 0102 90 10 to 0102 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | |
|---|---|---|---|
| | "- | *Cattle:* | |
| 0102 21 | -- | *Pure-bred breeding animals:* | |
| 0102 21 10 | -- | Bulls | u |
| 0102 21 20 | -- | Cows | u |
| 0102 29 | -- | *Other:* | |
| 0102 29 10 | -- | Bulls | u |
| 0102 29 90 | -- | Other, including calves | u |
| | - | *Buffalo:* | |
| 0102 31 00 | -- | Pure-bred breeding animals | u |
| 0102 39 00 | -- | Other | u |
| 0102 90 | -- | *Other:* | |
| 0102 90 10 | -- | Pure-bred breeding animals | u |
| 0102 90 90 | | Other | u"; |

(iv) in heading 0105, for tariff item 0105 19 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | |
|---|---|---|---|
| "0105 13 00 | -- | Ducks | u |
| 0105 14 00 | -- | Geese | u |
| 0105 15 00 | -- | Guinea fowls | u"; |

(v) in heading 0106,-

(a) for tariff item 0106 12 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | |
|---|---|---|---|
| "0106 12 00 | -- | *Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the sub-order Pinnipedia)* | u |
| 0106 13 00 | -- | Camels and other camelids *(Camelidae)* | u |
| 0106 14 00 | -- | Rabbits and hares | u"; |

(b) after tariff item 0106 32 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | |
|---|---|---|---|
| "0106 33 00 | -- | Ostriches; emus *(Dromaius novaehollandiae)* | u"; |

(c) for sub-heading 0106 90, tariff items 0106 90 10 to 0106 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | |
|---|---|---|---|
| | "- | *Insects:* | |
| 0106 41 | -- | *Bees:* | |
| 0106 41 10 | -- | Pureline stock | u |
| 0106 41 90 | -- | Other | u |
| 0106 49 | -- | *Other:* | |
| 0106 49 10 | -- | Pureline stock | u |
| 0106 49 90 | -- | Other | u |
| 0106 90 00 | -- | Other | u"; |

(2) In Chapter 2,-

(i) in heading 0207, for tariff items 0207 27 00 to 0207 36 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0207 27 00 | -- | Cuts and offal, frozen | kg. | Nil |
| | - | *Of ducks:* | | |
| 0207 41 00 | -- | Not cut in pieces, fresh or chilled | kg. | Nil |
| 0207 42 00 | -- | Not cut in pieces, frozen | kg. | Nil |
| 0207 43 00 | -- | Fatty livers, fresh or chilled | kg. | Nil |
| 0207 44 00 | -- | Other, fresh or chilled | kg. | Nil |
| 0207 45 00 | - | Other, frozen | kg. | Nil |
| | -- | *Of geese:* | | |
| 0207 51 00 | -- | Not cut in pieces, fresh or chilled | kg. | Nil |
| 0207 52 00 | -- | Not cut in pieces, frozen | kg. | Nil |
| 0207 53 00 | -- | Fatty livers, fresh or chilled | kg. | Nil |
| 0207 54 00 | -- | Other, fresh or chilled | kg. | Nil |
| 0207 55 00 | -- | Other, frozen | kg. | Nil |
| 0207 60 00 | | Of guinea fowls | kg. | Nil"; |

(ii) in heading 0208,-

(a) for tariff item 0208 40 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0208 40 00 | -- | Of whales, dolphins and porpoises *(mammals of the order Cetacea);* of manatees and dogongs (*mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)* | kg. | Nil"; |

(b) after tariff item 0208 50 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "0208 60 00 | -- | Of camels and other camelids (Camelidae) | kg. | Nil"; |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|

(iii) for tariff item 0209 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0209 | | PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED | | |
| | | Of pigs | | |
| 0209 10 00 | -- | Other | kg. | Nil |
| 0209 90 00 | -- | | kg. | Nil"; |

(iv) in heading 0210, for tariff item 0210 92 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0210 92 00 | -- | *Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)* | kg. | Nil"; |

(3) In Chapter 3,-

(i) in heading 0301,-

(a) for tariff item 0301 10 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| | "- | Ornamental fish : | | |
| 0301 11 00 | -- | Freshwater | kg. | Nil |
| 0301 19 00 | -- | Other | kg. | Nil"; |

(b) for tariff items 0301 93 00 and 0301 94 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0301 93 00 | -- | Carp *(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)* | kg. | Nil |
| | | Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)* | | |
| 0301 94 00 | -- | | kg. | Nil"; |

(ii) in heading 0302,-

(a) for tariff item 0302 12 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0302 13 00 | -- | Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masouand Oncorhynchus rhodurus)* | kg. | Nil |
| 0302 14 00 | -- | Atlantic salmon *(Salmo salar)* and Danube salmon *(Hucho hucho)* | kg. | Nil"; |

(b) after tariff item 0302 23 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "0302 24 00 | -- | Turbots *(Psetta maxima, Scophthalmidae)* | kg. | Nil"; |

(c) for tariff item 0302 35 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0302 35 00 | | Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)* | kg. | Nil"; |

(d) for tariff items 0302 40 00 to 0302 68 00, sub-heading 0302 69, tariff items 0302 69 10 to 0302 70 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| | **"-** | *Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes:* | | |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 0302 41 00 | -- | Herrings (*Clupea harengus, Clupea pallasii*) | kg. | Nil |
| 0302 42 00 | -- | Anchovies (*Engraulis spp*.) | kg. | Nil |
| 0302 43 00 | -- | Sardines (*Sardina pilchardus, Sardinops spp*.), sardinella (Sardinella spp.), *brisling or sprats* (Sprattus sprattus) | kg. | Nil |
| 0302 44 00 | -- | Mackerel (*Scomber scombrus, Scomber australasicus,* Scomber japonicus) | kg. | Nil |
| 0302 45 00 | -- | Jack and horse mackerel (*Trachurus spp*.) | kg. | Nil |
| 0302 46 00 | -- | Cobia (*Rachycentron canadum*) | kg. | Nil |
| 0302 47 00 | -- | Swordfish (*Xiphias gladius*) | kg. | Nil |
| | - | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, *Macrouridae*,*Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes* : | | |
| 0302 51 00 | | Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) | kg. | Nil |
| 0302 52 00 | | Haddock (*Melanogrammus aeglefinus*) | kg. | Nil |
| 0302 53 00 | -- | Coalfish (*Pollachius virens*) | kg. | Nil |
| 0302 54 00 | -- | Hake (*Merluccius spp., Urophycis spp*.) | kg. | Nil |
| 0302 55 00 | -- | Alaska Pollack (*Theragra chalcogramma*) | kg. | Nil |
| 0302 56 00 | -- | Blue whitings (*Micromesistius poutassou, Micromesistius australis*) | kg. | Nil |
| 0302 59 00 | -- | Other | kg. | Nil |
| | -- | *Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp, cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes :* | | |
| 0302 71 00 | -- | Tilapias (*Oreochromis spp*.) | kg. | Nil |
| 0302 72 00 | -- | Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.) | kg. | Nil |
| 0302 73 00 | -- | Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon* piceus) | kg. | Nil |
| 0302 74 00 | -- | Eels (*Anguilla spp*.) | kg. | Nil |
| 0302 79 00 | -- | Other | kg. | Nil |
| | | *Other fish, excluding livers and roes* : | | |
| 0302 81 00 | -- | Dogfish and other sharks | kg. | Nil |
| 0302 82 00 | | Rays and skates (*Rajidae*) | kg. | Nil |
| 0302 83 00 | -- | Toothfish (*Dissostichus spp*.) | kg. | Nil |
| 0302 84 00 | -- | Seabass (*Dicentrarchus spp.)* | kg. | Nil |
| 0302 85 00 | -- | Seabream (*Sparidae*) | kg. | Nil |
| 0302 89 | -- | *Other:* | | |
| 0302 89 10 | -- | Hilsa | kg. | Nil |
| 0302 89 20 | -- | Dara | kg. | Nil |
| 0302 89 30 | -- | Pomfret | kg. | Nil |
| 0302 89 90 | -- | Other | kg. | Nil |
| 0302 90 00 | -- | Livers and roes | kg. | Nil"; |

(iii) for heading 0303, tariff items 0303 11 00 to 0303 78 00, sub-heading 0303 79, tariff items 0303 79 10 to 0303 79 99, sub-heading 0303 80, tariff items 0303 80 10 and 0303 80 90 and the entries relating thereto, the following shall be substituted namely:-

| | | | | |
|---|---|---|---|---|
| **"0303** | | FISH, FROZEN,EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304 | | |
| | - | *Salmonidae, excluding livers and roes* : | | |
| 0303 11 00 | - | Sockeye salmon (red salmon) (*Oncorhynchus nerka*) | kg. | Nil |
| 0303 12 00 | -- | Other Pacific salmon *(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and (Oncorhynchus rhodurus)* | kg. | Nil |
| 0303 13 00 | -- | Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho)* | kg. | Nil |
| 0303 14 00 | -- | Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus* apache and Oncorhynchus chrysogaster) | kg. | Nil |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 0303 19 00 | -- | Other | kg. | Nil |
| | | *Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch* (Lates niloticus) *and snakeheads* (Channa spp.), *excluding livers and roes*: | | |
| 0303 23 00 | -- | Tilapias (*Oreochromis spp.)* | kg. | Nil |
| 0303 24 00 | -- | Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)* | kg. | Nil |
| 0303 25 00 | -- | Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp.,* Mylopharyngodon piceus) | kg. | Nil |
| 0303 26 00 | -- | *Eels* (*Anguilla spp.)* | kg. | Nil |
| 0303 29 00 | -- | Other | kg. | Nil |
| | -- | Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding livers and roes : | | |
| 0303 31 00 | -- | Halibut *(Reinhardtius hippoglossoides, Hippoglossus hippoglossus,* Hippoglossus stenolepis) | kg. | Nil |
| 0303 32 00 | -- | Plaice (*Pleuronectes platessa*) | kg. | Nil |
| 0303 33 00 | -- | Sole (*Solea spp.*) | kg. | Nil |
| 0303 34 00 | -- | Turbots (*Psetta maxima, Scophthalmidae*) | kg. | Nil |
| 0303 39 00 | -- | Other | kg. | Nil |
| | - | Tunas *(of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes* : - | | |
| 0303 41 00 | -- | Albacore or longfinned tunas (*Thunmnus alalunga*) | kg. | Nil |
| 0303 42 00 | -- | Yellowfin tunas (*Thunnus albacares*) | kg. | Nil |
| 0303 43 00 | -- | Skipjack or stripe-bellied bonito | kg. | Nil |
| 0303 44 00 | -- | Bigeye tunas (*thunnus obesus*) | kg. | Nil |
| 0303 45 00 | -- | Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*) | kg. | Nil |
| 0303 46 00 | -- | Southern bluefin tunas *(thunnus maccoyii*) | kg. | Nil |
| 0303 49 00 | -- | Other | kg. | Nil |
| | - | *Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina ilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.) cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes:* | | |
| 0303 51 00 | -- | Herrings (*Clupea harengus, Clupea pallasii*) | kg. | Nil |
| 0303 53 00 | -- | Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*) | kg. | Nil |
| 0303 54 00 | -- | Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*) | kg. | Nil |
| 0303 55 00 | -- | Jack and horse mackerel (*Trachurus spp.*) | kg. | Nil |
| 0303 56 00 | -- | Cobia (*Rachycentron canadum*) | kg. | Nil |
| 0303 57 00 | | Swordfish (*Xiphias gladius*) | kg. | Nil |
| | | *Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae,Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :* | - | |
| 0303 63 00 | -- | Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) | kg. | Nil |
| 0303 64 00 | -- | Haddock *(Melanogrammus aeglefinus*) | kg. | Nil |
| 0303 65 00 | -- | Coalfish (*Pollachius virens*) | kg. | Nil |
| 0303 66 00 | -- | Hake (*Merluccius spp., Urophycis spp.)* | kg. | Nil |
| 0303 67 00 | -- | Alaska Pollack (*Theragra chalcogramma*) | kg. | Nil |
| 0303 68 00 | -- | Blue whitings *(Micromesistius poutassou, Micromesistius australis)* | kg. | Nil |
| 0303 69 00 | -- | Other | kg. | Nil |
| | - | Other fish, excluding livers and roes: | | |
| 0303 81 | -- | *Dogfish and other sharks:* | | |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 0303 81 10 | -- | *Dogfish* | kg. | Nil |
| 0303 81 90 | -- | Other Sharks | kg. | Nil |
| 0303 82 00 | -- | Rays and skates *(Rajidae)* | kg. | Nil |
| 0303 83 00 | -- | Toothfish *(Dissostichus spp.)* | kg. | Nil |
| 0303 84 00 | -- | Seabass *(Dicentrarchus spp.)* | kg. | Nil |
| 0303 89 | -- | *Other:* | | |
| 0303 89 10 | -- | Hilsa | kg. | Nil |
| 0303 89 20 | -- | Dara | kg. | Nil |
| 0303 89 30 | -- | Ribbon fish | kg. | Nil |
| 0303 89 40 | -- | Seer | kg. | Nil |
| 0303 89 50 | -- | Pomfret *(white or silver or black)* | kg. | Nil |
| 0303 89 60 | -- | Ghole | kg. | Nil |
| 0303 89 70 | -- | Threadfin | kg. | Nil |
| 0303 89 80 | -- | Croackers, groupers, flounders | kg. | Nil |
| | | *Other :* | | |
| 0303 89 91 | -- | Edible fishmaws of wild life | kg. | Nil |
| 0303 89 92 | -- | Edible sharkfins of wild life | kg. | Nil |
| 0303 89 99 | -- | Other | kg. | Nil |
| 0303 90 | - | *Livers and roes:* | | |
| 0303 90 10 | -- | Egg or egg yolk of fish | kg. | Nil |
| 0303 90 90 | -- | Other | kg. | Nil"; |

(iv) for heading 0304, tariff items 0304 11 00 to 0304 22 00, sub-heading 0304 29, tariff items 0304 29 10 to 0304 99 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| **"0304** | | FISH FILLETS AND OTHER FISH MEAT(WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN | | |
| | -- | *Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius,Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):* | | |
| 0304 31 00 | -- | Tilapias *(Oreochromis spp.)* | kg. | Nil |
| 0304 32 00 | -- | Catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)* | kg. | Nil |
| 0304 33 00 | -- | Nile Perch *(Lates niloticus)* | kg. | Nil |
| 0304 39 00 | -- | Other | kg. | Nil |
| | -- | *Fresh or chilled fillets of other fish :* | | |
| 0304 41 00 | -- | Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha,Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)* Atlantic salmon (Salmo salar) and *Danube salmon* (Hucho hucho) | kg. | Nil |
| 0304 42 00 | -- | Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)* | kg. | Nil |
| 0304 43 00 | -- | Flat fish *(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)* | kg. | Nil |
| 0304 44 00 | -- | Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae* | kg. | Nil |
| 0304 45 00 | -- | Swordfish *(Xiphias gladius)* | kg. | Nil |
| 0304 46 00 | -- | Toothfish *(Dissostichus spp.)* | kg. | Nil |
| 0304 49 | - | *Other:* | | |
| 0304 49 10 | -- | Hilsa | kg. | Nil |
| 0304 49 20 | -- | Shark | kg. | Nil |
| 0304 49 30 | -- | Seer | kg. | Nil |
| 0304 49 40 | -- | Tuna | kg. | Nil |
| 0304 49 90 | -- | Other | kg. | Nil |
| | | *Other, fresh or chilled:* | | |
| 0304 51 00 | -- | Tilapias *(Oreochromis spp.), catfish (Pangasius spp., Silurus spp.,* Clarias spp., Ictalurus spp*.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus*) and snakeheads *(Channa spp.)* | kg. | Nil |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 0304 52 00 | -- | Salmonidae | kg. | Nil |
| 0304 53 00 | -- | Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae* | kg. | Nil |
| 0304 54 00 | -- | Swordfish *(Xiphias gladius)* | kg. | Nil |
| 0304 55 00 | -- | Toothfish *(Dissostichus spp.)* | kg. | Nil |
| 0304 59 | -- | *Other:* | | |
| 0304 59 10 | -- | Hilsa | kg. | Nil |
| 0304 59 20 | -- | Shark | kg. | Nil |
| 0304 59 30 | -- | Seer | kg. | Nil |
| 0304 59 40 | -- | Tuna | kg. | Nil |
| 0304 59 90 | -- | Other | kg. | Nil |
| | -- | *Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp. (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus,* Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) : | | |
| 0304 61 00 | -- | Tilapias *(Oreochromis spp.)* | kg. | Nil |
| 0304 62 00 | -- | Catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)* | kg. | Nil |
| 0304 63 00 | -- | Nile Perch *(Lates niloticus)* | kg. | Nil |
| 0304 69 00 | -- | Other | kg. | Nil |
| | - | *Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:* | | |
| 0304 71 00 | -- | Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)* | kg. | Nil |
| 0304 72 00 | -- | Haddock *(Melanogrammus aeglefinus)* | kg. | Nil |
| 0304 73 00 | -- | Coalfish *(Pollachius virens)* | kg. | Nil |
| 0304 74 00 | -- | Hake *(Merluccius spp., Urophycis spp.)* | kg. | Nil |
| 0304 75 00 | -- | Alaska Pollack *(Theragra chalcogramma)* | kg. | Nil |
| 0304 79 00 | -- | Other | kg. | Nil |
| | | *Frozen fillets of other fish:* | | |
| 0304 81 00 | -- | Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon* (Salmo salar) *and Danube salmon (Hucho hucho*) | kg. | Nil |
| 0304 82 00 | -- | Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)* | | |
| 0304 83 00 | -- | Flat fish *(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)* | kg. | Nil |
| 0304 84 00 | -- | Swordfish *(Xiphias gladius)* | kg. | Nil |
| 0304 85 00 | -- | Toothfish *(Dissostichus spp.)* | kg. | Nil |
| 0304 86 00 | -- | Herrings *(Clupea harengus, Clupea pallasii)* | kg. | Nil |
| 0304 87 00 | -- | Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis] | kg. | Nil |
| 0304 89 | -- | *Other:* | | |
| 0304 89 10 | -- | Hilsa | kg. | Nil |
| 0304 89 20 | -- | Shark | kg. | Nil |
| 0304 89 30 | -- | Seer | kg. | Nil |
| 0304 89 90 | -- | Other | kg. | Nil |
| | | *Other, frozen:* | | |
| 0304 91 00 | -- | Swordfish *(Xiphias gladius)* | kg. | Nil |
| 0304 92 00 | -- | Toothfish *(Dissostichus spp.)* | kg. | Nil |
| 0304 93 00 | -- | Tilapias *(Oreochromis spp.),* catfish *(Pangasius spp., Silurus spp.,* Clarias spp., Ictalurus spp.), *carp* (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), *eels* (Anguilla spp.), *Nile perch* (Lates niloticus) *and snakeheads* (Channa spp.) | kg. | Nil |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 0304 94 00 | -- | Alaska Pollack (Theragra chalcogramma) | kg. | Nil |
| 0304 95 00 | -- | Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack* (Theragra chalcogramma) | kg. | Nil |
| 0304 99 00 | -- | Other | kg. | Nil"; |

(v) for heading 0305, tariff items 0305 10 00 to 0305 51 00, sub-heading 0305 59, tariff items 0305 59 10 to 0305 63 00, sub-heading 0305 69, tariff items 0305 69 10 to 0305 69 90 and the entries relating thereto, the following shall be substituted, namely:—

| | | | | |
|---|---|---|---|---|
| **"0305** | | FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION | | |
| 0305 10 00 | - | Flours, meals and pellets, of fish fit for human consumption | kg. | Nil |
| 0305 20 00 | - | Livers and roes of fish, dried, smoked, salted or in brine | kg. | Nil |
| | - | Fish fillets, dried, salted or in brine, but not smoked: | | |
| 0305 31 00 | -- | Tilapias *(Oreochromis spp.),* catfish *(Pangasius spp., Silurus spp.,* Clarias spp., Ictalurus spp.,), *carp* (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus,), *eels* (Anguilla spp.), *Nile perch* (Lates niloticus,) *and snakeheads* (Channa spp.) | kg. | Nil |
| 0305 32 00 | -- | Fish of the families *Bregmacerotidae, Uclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and* Muraenolepididae | kg. | Nil |
| 0305 39 00 | - | Other | kg. | Nil |
| | - | *Smoked fish, including fillets, other than edible fish offal :* | | |
| 0305 41 00 | -- | Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha,* Oncorhynchus keta, Oncorhynchus tschawytscha,Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), *Atlantic salmon* (Salmo salar) *and Danube salmon* (Hucho hucho) | kg. | Nil |
| 0305 42 00 | - | Herrings *(Clupea harengus, Clupea pallasii)* | kg. | Nil |
| 0305 43 00 | - | Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae,Oncorhynchus* apache and Oncorhynchus chrysogaster) | kg. | Nil |
| 0305 44 00 | - | Tilapias *(Oreochromis spp.),* catfish *(Pangasius spp., Silurus spp.,*Clarias spp., Ictalurus spp.) *carp* (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus,), *eels* (Anguilla spp.), *Nile perch* (Lates niloticus) *and snakeheads* (Channa spp.) | kg. | Nil |
| 0305 49 00 | - | Other | kg. | Nil |
| | - | *Dried fish, other than edible fish offal, whether or not salted but not smoked:* | | |
| 0305 51 00 | - | Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)* | kg. | Nil |
| 0305 59 | - | *Other:* | | |
| 0305 59 10 | - | Mumbai Duck | kg. | Nil |
| 0305 59 20 | - | Seer without head | kg. | Nil |
| 0305 59 30 | - | Sprats | kg. | Nil |
| 0305 59 90 | - | Other | kg. | Nil |
| | - | *Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:* | | |
| 0305 61 00 | - | Herrings *(Clupea harengus,Clupea pallasii)* | kg. | Nil |
| 0305 62 00 | - | Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)* | kg. | Nil |
| 0305 63 00 | - | Anchovies *(Engraulis spp.)* | | |
| 0305 64 00 | - | Tilapias *(Oreochromis spp.),* catfish *(Pangasius spp., Silurus spp.,* Clarias spp., Ictalurus spp.), *carp* (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus,), *eels* (Anguilla spp.) *Nile perch* (Lates niloticus) *and snakeheads* (Channa spp.) | kg. | Nil |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 0305 69 | - | *Other:* | | |
| 0305 69 10 | - | Mumbai Duck | kg. | Nil |
| 0305 69 20 | - | Seer without head | kg. | Nil |
| 0305 69 30 | -- | Sprats | kg. | Nil |
| 0305 69 90 | - | Other | kg. | Nil |
| | | *Fish fins, heads, tails, maws and other edible fish offal:* | | |
| 0305 71 00 | - | Shark fins | kg. | Nil |
| 0305 72 00 | - | Fish heads, tails and maws | kg. | Nil |
| 0305 79 00 | - | Other | kg. | Nil"; |

(vi) in heading 0306,-

(a) for the entry in column (2), the following entry shall be substituted, namely:-

"CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.";

(b) the sub-heading 0306 13, tariff items 0306 13 11,0306 13 19,0306 13 20 and the entries relating thereto shall be omitted;

(c) after tariff item 0306 14 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "030615 00 | -- | Norway lobsters *(Nephrops norvegicus)* | kg. | Nil |
| 0306 16 | -- | Cold-water shrimps and prawns *(Pandalus spp., Crangon crangon):* | | |
| 0306 16 10 | -- | Accelerated Freeze Dried (AFD) | kg. | Nil |
| 0306 16 90 | -- | Other | kg. | Nil |
| 0306 17 | -- | *Other shrimps and prawns :* | | |
| | - | *Scampi (Macrobrachium spp):* | | |
| 0306 17 11 | -- | Accelerated Freeze Dried (AFD) | kg. | Nil |
| 0306 17 19 | - | Other | kg. | Nil |
| 0306 17 90 | -- | Other | kg. | Nil"; |

(d) sub-heading 0306 23, tariff items 0306 23 10 and 0306 23 90 and the entries relating thereto shall be omitted;

(e) after tariff item 0306 24 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "0306 25 00 | -- | Norway lobsters *(Nephrops norvegicus)* | kg. | Nil |
| 0306 26 00 | -- | Cold-water shrimps and prawns *(Pandalus spp., Crangon crangon)* | kg. | Nil |
| 0306 27 | -- | *Other shrimps and prawns:* | | |
| 0306 27 10 | -- | Powdered | kg. | Nil |
| 0306 27 90 | -- | Other | kg. | Nil"; |

(vii) in heading 0307 -

(a) for the entry in column (2), the following entry shall be substituted, namely:-

"MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION";

(b) for tariff item 0307 10 00 and the entries relating thereto, the following shall be substituted, namely:- :

| | | | | |
|---|---|---|---|---|
| | "- | *Oysters :* | | |
| 0307 11 00 | -- | Live, fresh or chilled | kg. | Nil |
| 0307 19 00 | -- | Other | kg. | Nil"; |

(c) for tariff items 0307 60 00 to 0307 99 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0307 60 00 | - | Snails, other than sea snails | kg. | Nil |
| | - | *Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae*) : | | |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 0307 71 00 | -- | Live, fresh or chilled | kg. | Nil |
| 0307 79 00 | -- | Other | kg. | Nil |
| | - | *Abalone (Haliotis spp.)*: | | |
| 0307 81 00 | -- | Live, fresh or chilled | kg. | Nil |
| 0307 89 00 | - | Other | kg. | Nil |
| | - | *Other, including flours, meals and pellets, fit for human consumption :* | | |
| 0307 91 00 | -- | Live, fresh or chilled | kg. | Nil |
| 0307 99 00 | -- | Other | kg. | Nil"; |

(viii) after tariff item 0307 99 00 as so substituted, the following heading, sub-heading, tariff items and entries shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| **"0308** | - | AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATICINVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS ANDPELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS,FIT FOR HUMAN CONSUMPTION | | |
| | | *Sea cucumbers (Stichopus japonicus, Holothurioidea*) : | | |
| 0308 11 00 | -- | Live, fresh or chilled | kg. | Nil |
| 0308 19 00 | -- | Other | kg. | Nil |
| | - | *Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus)* : | | |
| 0308 21 00 | -- | Live, fresh or chilled | kg. | Nil |
| 0308 29 00 | | Other | kg. | Nil |
| 0308 30 | -- | *Jellyfish (Rhopilema spp.):* | | |
| 0308 30 10 | - | Live, fresh or chilled | kg. | Nil |
| 0308 30 20 | -- | Dried, salted or frozen | kg. | Nil |
| 0308 90 00 | -- | Other | kg. | Nil"; |
| | -- | | | |

(4) in Chapter 4,-

(i) in heading 0401, for tariff item 0401 30 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "040 140 00 | - | Of a fat content, by weight, exceeding 6% but not exceeding 10% | kg. | Nil |
| 040150 00 | - | Of a fat content, by weight, exceeding 10% | kg. | Nil"; |

(ii) for heading 0407, sub-heading 0407 00, tariff items 0407 00 10 to 0407 00 90, and the entries relating thereto, the following shall be substituted, namely-

| | | | |
|---|---|---|---|
| **"0407** | | BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED | |
| | - | *Fertilised eggs for incubation:* | |
| 0407 11 00 | -- | Of fowls of the species Gallus domesticus | |
| 0407 19 | -- | *Other:* | u |
| 0407 19 10 | -- | Of ducks | |
| 0407 19 90 | -- | Other | u |
| | - | *Other fresh eggs:* | u |
| 0407 21 00 | - | Of fowls of the species Gallus domesticus | |
| 0407 29 00 | -- | Other | u |
| 0407 90 00 | -- | Other | u |

(5) in Chapter 6,-

(i) in heading 0603, after tariff item 0603 14 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | |
|---|---|---|---|
| "0603 15 00 | -- | Lilies *(Lilium spp.)* | kg."; |

(ii) in heading 0604, for tariff items 0604 10 00 to 0604 99 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | |
|---|---|---|---|
| "0604 20 00 | - | Fresh | kg. |
| 0604 90 00 | - | Other | kg."; |

(6) in Chapter 7,-

(i) in heading 0709, for sub-heading 0709 90, tariff items 0709 90 10 to 0709 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| | "- | *Other:* | | |
| 0709 91 00 | -- | Globe artichokes | kg. | Nil |
| 0709 92 00 | -- | Olives | kg. | Nil |
| 0709 93 00 | -- | Pumpkins, squash and gourds *(Cucurbita spp.)* | kg. | Nil |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 0709 99 | -- | *Other:* | | |
| 0709 99 10 | -- | Green Pepper | kg. | Nil |
| 0709 99 20 | -- | Mixed vegetables | kg. | Nil |
| 0709 99 90 | --- | Other | kg. | Nil"; |

(ii) in heading 0713 -

(a) after tariff item 0713 33 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "0713 34 00 | -- | Bambara beans *(Vigna subterranea* or *Voandzeia subterranea)* | kg. | Nil |
| 0713 35 00 | -- | Cow peas *(Vigna unguiculata)* | kg. | Nil"; |

(b) after tariff item 0713 50 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "0713 60 00 | - | Pigeon peas *(Cajanus cajan)* | kg. | Nil"; |

(c) for tariff items 0713 90 10 to 0713 90 99 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0713 90 10 | -- | Split | kg. | Nil |
| 0713 90 90 | - | Other | kg. | Nil"; |

(iii) in heading 0714, after tariff item 0714 20 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "0714 30 00 | - | Yams *(Dioscorea spp.)* | kg. | Nil |
| 0714 40 00 | - | Taro *(Colocasia spp.)* | kg. | Nil |
| 0714 50 00 | - | Yautia *(Xanthosoma spp.)* | kg. | Nil"; |

(7) in Chapter 8 -

(i) in heading 0801, after tariff item 0801 11 00 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| "0801 12 | - - | *In the inner shell (endocarp):* | | |
| 0801 12 10 | -- | Fresh | kg. | Nil |
| 0801 12 20 | -- | Dried | kg. | Nil |
| 0801 12 90 | -- | Other | kg. | Nil"; |

(ii) in heading 0802, for tariff items 0802 40 00 to 0802 60 00, sub-heading 0802 90, tariff items 0802 90 11 to 0802 90 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| | "- | *Chestnuts (Castanea spp.) :* | | |
| 0802 41 00 | -- | In shell | kg. | Nil |
| 0802 42 00 | -- | Shelled | kg. | Nil |
| | -- | *Pistachios :* | | |
| 0802 51 00 | -- | In shell | kg. | Nil |
| 0802 52 00 | -- | Shelled | kg. | Nil |
| | - | *Macadamia nuts :* | | |
| 0802 61 00 | -- | In shell | kg. | Nil |
| 0802 62 00 | -- | Shelled | kg. | Nil |
| 0802 70 00 | - | Kola nuts *(Cola spp.)* | kg. | Nil |
| 0802 80 | - | *Areca nuts:* | | |
| 0802 80 10 | -- | Whole | kg. | Nil |
| 0802 80 20 | -- | Split | kg. | Nil |
| 0802 80 30 | -- | Ground | kg. | Nil |
| 0802 80 90 | -- | Other | kg. | Nil |
| 0802 90 00 | - | Other | kg. | Nil"; |

(iii) for tariff item 0803 00 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| **"0803** | | BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED | | |
| 0803 10 | - | *Plantains:* | | |
| 0803 10 10 | -- | Curry plantain | kg. | Nil |
| 0803 10 90 | -- | Other | kg. | Nil |
| 0803 90 | - | *Other:* | | |
| 0803 90 10 | --- | Bananas, fresh | kg. | Nil |
| 0803 90 90 | -- | Other | kg. | Nil"; |

(iv) in heading 0808, for tariff item 0808 20 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "0808 30 00 | - | Pears | kg. | Nil |
| 0808 40 00 | - | Quinces | kg. | Nil"; |

(v) in heading 0809, for tariff item 0809 20 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| | "- | *Cherries:* | | |
| 0809 21 00 | -- | Sour cherries *(Prunus cerasus)* | kg. | Nil |
| 0809 29 00 | -- | Other | kg. | Nil"; |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|

(vi) in heading 0810, -

(a) after tariff item 0810 20 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "0810 30 00 | - | Black, white or red currants and gooseberries | kg. | Nil"; |

(b) after tariff item 0810 60 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "0810 70 00 | - | Persimmons | kg. | Nil"; |

*(8)* in Chapter 9,-

(i) in heading 0904, for sub-heading 0904 20, tariff items 0904 20 10 to 0904 20 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| | "- | *Fruits of the genus Capsicum or of the genus Pimenta :* | | |
| 0904 21 | -- | *Dried, neither crushed nor ground:* | | |
| 0904 21 10 | -- | Of genus Capsicum | kg. | Nil |
| 0904 21 20 | -- | Of genus Pimenta | kg. | Nil |
| 0904 22 | -- | *Crushed or ground:* | | |
| | - | *Of genus Capsicum:* | | |
| 0904 22 11 | -- | Chilly Powder | kg. | Nil |
| 0904 22 12 | -- | Chilly seeds | kg. | Nil |
| 0904 22 19 | -- | Other | kg. | Nil |
| | -- | *Of genus Pimenta:* | | |
| 0904 22 21 | -- | Powder | kg. | Nil |
| 0904 22 29 | -- | Other | kg. | Nil"; |

(ii) for heading 0905, sub-heading 0905 00, tariff items 0905 00 10 to 0905 00 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| **"0905** | | VANILLA | | |
| 0905 10 00 | - | Neither crushed nor ground | kg. | Nil |
| 0905 20 00 | - | Crushed or ground | kg. | Nil"; |

(iii) for heading 0907, tariff items 0907 00 10 to 0907 00 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| **"0907** | | CLOVES (WHOLE FRUIT,CLOVES AND STEMS) | | |
| 0907 10 | - | *Neither crushed nor ground:* | | |
| 0907 10 10 | -- | Extracted | kg. | Nil |
| 0907 10 20 | --- | Not Extracted (other than stem) | kg. | Nil |
| 0907 10 30 | --- | Stem | kg. | Nil |
| 0907 10 90 | -- | Other | kg. | Nil |
| 0907 20 00 | -- | Crushed or ground | kg. | Nil"; |

(iv) in heading 0908, for sub-heading 0908 10, tariff items 0908 10 10 to 0908 20 00, sub-heading 0908 30, tariff items 0908 30 10 to 0908 30 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | |
|---|---|---|---|---|
| | "- | *Nutmeg :* | | |
| 0908 11 | -- | *Neither crushed nor ground* : | | |
| 0908 11 10 | --- | In shell | kg. | Nil |
| 0908 11 20 | --- | Shelled | kg. | Nil |
| 0908 12 00 | --- | Crushed or ground | kg. | Nil |
| | -- | *Mace* : | | |
| 0908 21 00 | -- | *Neither crushed nor ground* | kg. | Nil |
| 0908 22 00 | --- | Crushed or ground | kg. | Nil |
| | - | *Cardamoms* : | | |
| 0908 31 | -- | Neither crushed nor ground : | | |
| 0908 31 10 | --- | Large (amomum) | kg. | Nil |
| 0908 31 20 | --- | Small (ellettaria), alleppey green | kg. | Nil |
| 0908 31 30 | --- | Small, coorg green | kg. | Nil |
| 0908 31 40 | --- | Small, bleached, half bleached or bleachable | kg. | Nil |
| 0908 31 50 | --- | Small, mixed | kg. | Nil |
| 0908 31 90 | --- | Other | kg. | Nil |
| 0908 32 | --- | *Crushed or ground*: | | |
| 0908 32 10 | --- | Powder | kg. | Nil |
| 0908 32 20 | --- | Small cardamom seeds | kg. | Nil |
| 0908 32 30 | --- | Cardamom husk | kg. | Nil |
| 0908 32 90 | --- | Other | kg. | Nil"; |

(v) in heading 0909, for sub-heading 0909 10, tariff items 0909 10 11 to 0909 10 29, sub-heading 0909 20, tariff items 0909 20 10 and 0909 20 90, sub-heading 0909 30, tariff items 0909 30 11 to 0909 30 29, sub-heading 0909 40, tariff items 0909 40 10 and 0909 40 90, sub-heading 0909 50, tariff items 0909 50 11 to 0909 50 29 and the entries relating thereto, the following shall be substituted, namely : -

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | "- | *Seeds of coriander :* | | |
| 0909 21 | -- | *Neither crushed nor ground :* | | |
| 0909 21 10 | --- | Of seed quality | kg. | Nil |
| 0909 21 90 | --- | Other | kg. | Nil |
| 0909 22 00 | -- | Crushed or ground | kg. | Nil |
| | - | *Seeds of cumin :* | | |
| 0909 31 | -- | *Neither crushed nor ground :* | | |
| | --- | *Cumin, black :* | | |
| 0909 31 11 | --- | Of seed quality | kg. | Nil |
| 0909 31 19 | --- | Other | kg. | Nil |
| | --- | *Cumin, other than black* : | | |
| 0909 31 21 | --- | Of seed quality | kg. | Nil |
| 0909 31 29 | --- | Other | kg. | Nil |
| 0909 32 00 | --- | *Crushed or ground :* | kg. | Nil |
| | - | *Seeds of anise, badian, caraway of fennel; juniper berries :* | | |
| 0909 61 | -- | *Neither crushed nor ground :* | | |
| | --- | *Seeds of anise* : | | |
| 0909 61 11 | --- | Of seed quality | kg. | Nil |
| 0909 61 19 | --- | Other | kg. | Nil |
| | --- | *Seeds of badian* : | | |
| 0909 61 21 | --- | Of seed quality | kg. | Nil |
| 0909 61 29 | --- | Other | kg. | Nil |
| | --- | *Seeds of caraway of fennel* : | | |
| 0909 61 31 | --- | Of seed quality | kg. | Nil |
| 0909 61 39 | --- | Other | kg. | Nil |
| | --- | *juniper berries* : | | |
| 0909 61 41 | --- | Of seed quality | kg. | Nil |
| 0909 61 49 | -- | Other | kg. | Nil |
| 0909 62 | --- | *Crushed or ground* : | | |
| 0909 62 10 | --- | Anise | kg. | Nil |
| 0909 62 20 | --- | Badian | kg. | Nil |
| 0909 62 30 | --- | Caraway of Fennel | kg. | Nil |
| 0909 62 40 | --- | Juniper berries | kg. | Nil"; |

(vi) in heading 0910,-

(a) for sub-heading 0910 10, tariff items 0910 10 10 to 0910 10 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | |
|---|---|---|---|---|
| | "- | *Ginger :* | | |
| 0910 11 | -- | *Neither crushed nor ground* : | | |
| 0910 11 10 | --- | Fresh | kg. | Nil |
| 0910 11 20 | --- | Dried, unbleached | kg. | Nil |
| 0910 11 30 | --- | Dried, bleached | kg. | Nil |
| 0910 11 90 | -- | Other | kg. | Nil |
| 0910 12 | -- | *Crushed or ground* : | | |
| 0910 12 10 | -- | Powder | kg. | Nil |
| 0910 12 90 | -- | Other | kg. | Nil"; |

(b) tariff items 0910 99 22 and 0910 99 31 and the entries relating thereto shall be omitted;

(9) in Chapter 10,-

(i) in heading 1001, for sub-heading 1001 10, tariff items 1001 10 10 and 1001 10 90, sub-heading 1001 90, tariff items 1001 90 10 to 1001 90 39 and the entries relating thereto, the following shall be substituted, namely : -

| | | | |
|---|---|---|---|
| | "- | *Durum wheat* : | |
| 1001 11 00 | -- | Seed | kg. |
| 1001 19 00 | -- | Other | kg. |
| | - | *Other* : | |
| 1001 91 00 | -- | Seed | kg. |
| 1001 99 | -- | *Other* : | |
| 1001 99 10 | -- | Wheat | kg. |
| 1001 99 20 | -- | Meslin | kg.''; |

(ii) for heading 1002, sub-heading 1002 00, tariff items 1002 00 10 and 1002 00 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | |
|---|---|---|---|
| **"1002** | | RYE | |
| 1002 10 00 | -- | Seed | kg. |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 1002 90 00 | -- | Other | kg. ''; | |

(iii) for heading 1003, sub-heading 1003 00, tariff items 1003 00 10 and 1003 00 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | |
|---|---|---|---|---|
| **"1003** | | BARLEY | | |
| 1003 10 00 | -- | Seed | kg. | |
| 1003 90 00 | -- | Other | kg. ''; | |

(iv) for heading 1004, sub-heading 1004 00, tariff items 1004 00 10 and 1004 00 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | |
|---|---|---|---|---|
| **"1004** | | OATS | | |
| 1004 10 00 | -- | Seed | kg. | |
| 1004 90 00 | -- | Other | kg.''; | |

(v) for heading 1007, sub-heading 1007 00, tariff items 1007 00 10 and 1007 00 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | |
|---|---|---|---|---|
| **"1007** | | GRAIN SORGHUM | | |
| 1007 10 00 | -- | Seed | kg. | |
| 1007 90 00 | -- | Other | kg. ''; | |

(vi) in heading 1008,-

(a) for the entry in column (2), the following entry shall be substituted, namely : -

"BUCK WHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS";

(b) for sub-heading 1008 20, tariff items 1008 20 11 to 1008 20 39 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | |
|---|---|---|---|---|
| | "- | *Millet :* | | |
| 1008 21 | -- | *Seed* : | | |
| 1008 21 10 | --- | Jawar | kg. | |
| 1008 21 20 | --- | Bajra | kg. | |
| 1008 21 30 | --- | Ragi | kg. | |
| 1008 29 | -- | *Other :* | | |
| 1008 29 10 | --- | Jawar | kg. | |
| 1008 29 20 | --- | Bajra | kg. | |
| 1008 29 30 | --- | Ragi | kg.''; | |

(c) for sub-heading 1008 30 and the entries relating thereto, the following shall be substituted, namely : -

"1008 30 *Canary seeds:";*

(d) after tariff item 1008 30 90 and the entries relating thereto, the following shall be inserted, namely : -

| | | | | |
|---|---|---|---|---|
| "1008 40 00 | - | Fonio (Digitaria spp.) | kg. | |
| 1008 50 00 | - | Quinoa (Chenopodium quinoa) | kg. | |
| 1008 60 00 | - | Triticale | kg."; | |

(10) in Chapter 11, in heading 1102,-

(i) tariff item 1102 10 00 and the entries relating thereto shall be omitted;

(ii) for tariff item 1102 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries, shall be substituted, namely : -

| | | | | |
|---|---|---|---|---|
| "1102 90 | - | *Other :* | | |
| 1102 90 10 | - | Rye flour | kg. | Nil |
| 1102 90 90 | - | Other | kg. | Nil"; |

(11) in Chapter 12,-

(i) for heading 1201, sub-heading 1201 00, tariff items 1201 00 10 and 1201 00 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | |
|---|---|---|---|---|
| **"1201** | | SOYABEANS, WHETHER OR NOT BROKEN | | |
| 1201 10 00 | - | Seed | kg. | |
| 1201 90 00 | - | Other | kg."; | |

(ii) in heading 1202, for sub-heading 1202 10, tariff items 1202 10 11 to 1202 10 99, sub-heading 1202 20, tariff items 1202 20 10 and 1202 20 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | | |
|---|---|---|---|---|
| "1202 30 | - | *Seed :* | | |
| 1202 30 10 | -- | H.P.S. | kg. | |
| 1202 30 90 | -- | Other | kg. | |
| | - | *Other :* | | |
| 1202 41 | -- | *In shell :* | | |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 1202 41 10 | -- | H.P.S. | kg. | |
| 1202 41 90 | -- | Other | kg. | |
| 1202 42 | -- | *Shelled, whether or not broken :* | | |
| 1202 42 10 | -- | Kernels, H.P.S. | kg. | |
| 1202 42 20 | -- | Kernels, other | kg. | |
| 1202 42 90 | -- | Other | kg."; | |

(iii) in heading 1207, for sub-headings 1207 10 and 1207 20, tariff items 1207 20 10 and 1207 20 90, sub-heading 1207 40, tariff items 1207 40 10 and 1207 40 90, sub-heading 1207 50, tariff items 1207 50 10 and 1207 50 90 and sub-heading 1207 60 and the entries relating thereto, the following shall be substituted, namely : -

| | | | |
|---|---|---|---|
| "1207 10 | - | *Palm nuts and kernels :* | |
| 1207 10 10 | -- | Palm nuts | kg. |
| 1207 10 90 | -- | Palm kernels | kg. |
| | - | *Cotton seeds :* | |
| 1207 21 00 | -- | Seed | kg. |
| 1207 29 00 | -- | Other | kg. |
| 1207 30 | - | *Castor oil seeds* : | |
| 1207 30 10 | -- | Of seed quality | kg. |
| 1207 30 90 | -- | Other | kg. |
| 1207 40 | - | *Sesamum seeds* : | |
| 1207 40 10 | -- | Of seed quality | kg. |
| 1207 40 90 | -- | Other | kg. |
| 1207 50 | - | *Mustard seeds* : | |
| 1207 50 10 | -- | Of seed quality | kg. |
| 1207 50 90 | -- | Other | kg. |
| 1207 60 | - | *Safflower (Carthamus tinctorius) seeds:* | |
| 1207 60 10 | -- | Of seed quality | kg. |
| 1207 60 90 | -- | Other | kg. |
| 1207 70 | - | *Melon seeds* : | |
| 1207 70 10 | -- | Of seed quality | kg. |
| 1207 70 90 | -- | Other | kg."; |

(iv) in heading 1209, for tariff items 1209 10 00 to 1 09 25 00 and the entries relating thereto, the following shall be substituted, namely : -

| | | | |
|---|---|---|---|
| "1209 10 00 | - | Sugar beet seeds | kg. |
| | - | *Seeds of forage plants :* | |
| 1209 21 00 | -- | Lucerne (alfalfa) seeds | kg. |
| 1209 22 00 | -- | Clover (Trifolium spp.) seeds | kg. |
| 1209 23 00 | -- | Fescue seeds | kg. |
| 1209 24 00 | -- | Kentucky blue grass (Poa pratensis L.) seeds | kg. |
| 1209 25 00 | -- | Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds | kg."; |

(v) in heading 1212,-

(a) for sub-heading 1212 20, tariff items 1212 20 10 and 1212 20 90 and the entries relating thereto, the following shall be substituted, namely : -

| | | | |
|---|---|---|---|
| | "- | *Seaweeds and other algae :* | |
| 1212 21 | -- | *Fit for human consumption :* | |
| 1212 21 10 | --- | Seaweeds | kg. |
| 1212 21 90 | --- | Other algae | kg. |
| 1212 29 | -- | *Other :* | |
| 1212 29 10 | --- | Seaweeds | kg. |
| 1212 29 90 | --- | Other algae | kg."; |

(b) after tariff item 1212 91 00 and the entries relating thereto, the following shall be inserted, namely : -

| | | | |
|---|---|---|---|
| "1212 92 00 | -- | Locust beans (carob) | kg. |
| 1212 93 00 | -- | Sugar cane | kg. |
| 1212 94 00 | -- | Chicory roots | kg."; |

(12) in Chapter 15, -

(i) for tariff item 1501 00 00, and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely: -

**"1501** PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 1501 10 00 | - | Lard | kg. | 5% |
| 1501 20 00 | - | Other pig fat | kg. | 5% |
| 1501 90 00 | - | Other | kg. | 5%"; |

(ii) for heading 1502, sub-heading 1502 00, tariff items 1502 00 10 to 1502 00 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| **"1502** | | FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503 | | |
| 1502 10 | - | *Tallow:* | | |
| 1502 10 10 | --- | Mutton tallow | kg. | 5% |
| 1502 10 90 | --- | Other | kg. | 5% |
| 1502 90 | - | *Other:* | | |
| 1502 90 10 | --- | Unrendered Fats | kg. | 5% |
| 1502 90 20 | --- | Rendered fats or solvent extraction fats | kg. | 5% |
| 1502 90 90 | -- | Other | kg. | 5% |

(13) in Chapter 16, -

(i) in sub-heading Note 2, for the words "fish and crustaceans", the words "fish, crustaceans, molluscs and other aquatic invertebrates" shall be substituted;

(ii) in heading 1604, -

(a) after tariff item 1604 16 00 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| "1604 17 00 | -- | Eels | kg. | 5%"; |

*(b)* for tariff item 1604 30 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| | "- | *Caviar and caviar substitutes :* | | |
| 1604 31 00 | -- | Caviar | kg. | 5% |
| 1604 32 00 | -- | Caviar substitutes | kg. | 5%"; |

*(iii)* in heading 1605, -

*(a)* for tariff item 1605 20 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| | "- | *Shrimps and prawns :* | | |
| 1605 21 00 | -- | Not in airtight container | kg. | 5% |
| 1605 29 00 | -- | Other | kg. | 5%"; |

*(b)* for sub-heading 1605 90, tariff items 1605 90 10 to 1605 90 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| | "- | *Molluscs* : | | |
| 1605 51 00 | -- | Oysters | kg. | 5% |
| 1605 52 00 | -- | Scallops, including queen scallops | kg. | 5% |
| 1605 53 00 | -- | Mussels | kg. | 5% |
| 1605 54 00 | -- | Cuttle fish and squid | kg. | 5% |
| 1605 55 00 | -- | Octopus | kg. | 5% |
| 1605 56 00 | -- | Clams, cockles and arkshells | kg. | 5% |
| 1605 57 00 | -- | Abalone | kg. | 5% |
| 1605 58 00 | -- | Snails, other than sea snails | kg. | 5% |
| 1605 59 00 | -- | Other | kg. | 5% |
| | - | *Other aquatic invertebrates* : | | |
| 1605 61 00 | -- | Sea cucumbers | kg. | 5% |
| 1605 62 00 | -- | Sea urchins | kg. | 5% |
| 1605 63 00 | -- | Jellyfish | kg. | 5% |
| 1605 69 00 | -- | Other | kg. | 5%"; |

*(14)* in Chapter 17, -

(i) in sub-heading Note 1, for the figures and word "1701 11 and 1701 12", the figures and word "1701 12,1701 13 and 1701 14" shall be substituted;

*(ii)* for sub-heading Note 2, the following shall be substituted, namely: -

'2. Sub-heading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhedral mic rocrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|

3. For the purposes of sub-heading 1701 12 or 1701 13 or 1701 14, "sugar" means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105 ℃, would be more than 90.';

*(iii)* for sub-heading 1701 11, tariff items 1701 11 10 to 1701 12 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "1701 12 00 | -- | Beet sugar | kg. | 16% |
| 1701 13 | -- | *Cane sugar specified in Sub-heading Note 2 to this Chapter* : | | |
| 1701 13 10 | --- | Cane jaggery | kg. | 16% |
| 1701 13 20 | --- | Khandsari sugar | kg. | 5% |
| 1701 13 90 | --- | Other | kg. | 16% |
| 1701 14 | -- | *Other cane sugar:* | | |
| 1701 14 10 | --- | Cane jaggery | kg. | 16% |
| 170114 20 | --- | Khandsari sugar | kg. | 5% |
| 1701 14 90 | --- | Other | kg. | 16%"; |

*(15)* in Chapter 20, -

(i) in heading 2003 -

(a) tariff item 2003 20 00 and the entries relating thereto shall be omitted;

(b) for tariff item 2003 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "2003 90 | - | *Other:* | | |
| 2003 90 10 | --- | Truffles | kg. | 16% |
| 2003 90 90 | --- | Other | kg. | 16%"; |

*(ii)* in heading 2008, for tariff item 2008 92 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "2008 93 00 | -- | Cranberries (Vaccinium macrocarpon, Vaccinium Oxycoccos Vaccinium vitis-idaea) | kg. | 16% |
| 2008 97 00 | -- | Mixtures | kg. | 16%"; |

*(iii)* in heading 2009, for sub-heading 2009 80, tariff items 2009 80 10 and 2009 80 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| | "- | *Juice of any other single fruit or vegetable* : | | |
| 2009 81 00 | -- | Cranberry *(Vaccinium macrocarpon, Vaccinium Oxycoccos Vaccinium vitis-idaea) juice* | kg. | 16% |
| 2009 89 | -- | *Other:* | | |
| 2009 89 10 | -- | Mango juice | kg. | 16% |
| 2009 89 90 | -- | Other | kg. | 16%"; |

*(16)* in Chapter 21, in Note 3, for the words "vegetables or fruit,", the words "vegetables, fruit or nuts," shall be substituted;

(17) in Chapter 24, -

(i) after NOTE 4, the following Sub-heading Note shall be inserted, namely:

**'SUB-HEADING NOTE**

For the purposes of sub-heading 2403 11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.';

(ii) in heading 2403, for sub-heading 2403 10, tariff items 2403 10 10 to 2403 10 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| | "- | *Smoking tobacco, whether or not containing tobacco substitutes in any proportion :* | | |
| 2403 11 | -- | *Water pipe tobacco specified in Sub-heading Note to this Chapter:* | | |
| 2403 11 10 | --- | Hukkah or gudaku tobacco | kg. | 60% |
| 2403 11 90 | --- | Other | kg. | 60% |
| 2403 19 | -- | *Other:* | | |
| 2403 19 10 | --- | Smoking mixtures for pipes and cigarettes | kg. | 360% |
| | --- | *Biris:* | | |
| 2403 19 | --- | Other than paper rolled biris, manufactured without the aid of machine | Tu | Rs. 12 per Thousand |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 2403 19 29 | --- | Other | Tu | Rs. 30 per thousand |
| 2403 19 90 | --- | Other | kg. | 40%"; |

*(18)* in Chapter 25, for heading 2528, tariff item 2528 10 00, sub-heading 2528 90, tariff items 2528 90 10 to 2528 90 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| **"2528** | | NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF $H_3BO_3$ CALCULATED ON THE DRY WEIGHT | | |
| 2528 00 | - | *Natural borates and concentrates thereof (whether or not calcined) but not including borates separated from natural brine; natural boric acid containing not more than 85% of $H_3BO_3$ calculated on the dry weight:* | | |
| 2528 00 10 | --- | Natural sodium borates and cocentrates thereof (whether or not calcined) | kg. | Nil |
| 2528 00 20 | --- | Natural boric acid (containing not more than 85% of $H_3BO_3$) | kg. | Nil |
| 2528 00 30 | --- | Natural calcium borates and concentrates thereof (whether or not calcined) | kg. | Nil |
| 2528 00 90 | --- | Other | kg. | Nil"; |

*(19)* in Chapter 27, -

(i) in Sub-heading Note 4, for the figures "2710 11", the figures "2710 12" shall be substituted;

*(ii)* after Sub-heading Note 4, the following shall be inserted, namely: -

'5. For the purposes of the sub-headings of heading 2710, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.';

(iii) in Supplementry Note, in clause (a), for the brackets, words and figures "(tariff items 2710 11 11, 2710 11 12 and 2710 11 13)", the brackets, words and figures "(tariff items 2710 12 11, 2710 12 12 and 2710 12 13)" shall be substituted;

*(iv)* in heading 2710, -

(a) in the portion occurring immediately after the heading 2710, in column (2), for the words "other than waste oil", the words "other than those containing biodiesel and other than waste oil" shall be substituted;

(b) for sub-heading 2710 11, tariff items 2710 11 11 to 2710 11 90 and the entries relating thereto, the following shall be substituted, namely:

| | | | | |
|---|---|---|---|---|
| "2710 12 | -- | *Light oils and preparations:* | | |
| | --- | *Motor spirit:* | | |
| 2710 12 11 | --- | Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55 -115℃ | kg. | 16%+Rs.15.00 per litre |
| 2710 12 12 | --- | Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63 - 70℃ | kg. | 16%+Rs.15.00 per litre |
| 2710 12 13 | --- | Other Special boiling point spirits (other than benzene, benzol, toluene and toluol) | kg. | 16%+Rs.15.00 per litre |
| 2710 12 19 | --- | Other | kg. | 16%+Rs.15.00 per litre |
| 2710 12 20 | --- | Natural gasoline liquid (NGL) | kg. | 16%+Rs.15.00 per litre |
| 2710 12 90 | --- | Other | kg. | 16%+Rs.15.00 per litre"; |

(c) after tariff item 2710 19 90 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| "2710 20 00 | - | Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils beingthe basic constituents of the preparations, containing biodiesel, other than waste oils | kg. | 16%+Rs.15.00 per litre"; |

*(20)* in Chapter 28, -

(i) after Note 9, the following Sub-heading Note shall be inserted, namely:

**'SUB-HEADING NOTE:**

For the purposes of sub-heading 2852 10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of clauses *(a)* to *(e)* of Note 1 to Chapter 28 or clauses *(a)* to *(h)* of Note 1 to Chapter 29.';

(ii) for tariff item 2852 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely: -

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| "2852 | | INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS | | |
| 2852 10 00 | -- | Chemically defined | kg. | 16% |
| 2852 90 00 | -- | Other | kg. | 16%"; |

*(21)* in Chapter 29, -

(i) in Note 2, -

*(a)* after clause *(d),* the following clause shall be inserted, namely: -

*"(e)* Immunological products of heading 3002;";

*(b)* the existing clauses *(e),* (*f*), *(g), (h), (ij)* and *(k)* shall be re-lettered as clauses (*f*), *(g), (h), (ij), (k)* and (*l*) respectively;

*(ii)* in heading 2903, for tariff items 2903 41 00 to 2903 69 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "2903 71 00 | --- | Chlorodifluoromethane | kg. | 16% |
| 2903 72 00 | --- | Dichlorotrifluoroethanes | kg. | 16% |
| 2903 73 00 | --- | Dichlorofluoroethanes | kg. | 16% |
| 2903 74 00 | --- | Chlorodifluoroethanes | kg. | 16% |
| 2903 75 00 | --- | Dichloropentafluoropropanes | kg. | 16% |
| 2903 76 | --- | *Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:* | | |
| 2903 76 10 | --- | Bromochlorodifluoromethane | kg. | 16% |
| 2903 76 20 | --- | Bromotrifluoromethane | kg. | 16% |
| 2903 76 30 | --- | Dibromotetrafluoroethanes | kg. | 16% |
| 2903 77 | --- | *Other, perhalogenated only with fluorine and chlorine:* | | |
| | --- | *Chlorofluoromethanes:* | | |
| 2903 77 11 | --- | Chlorotrifluoromethane | kg. | 16% |
| 2903 77 12 | --- | Dichlorodifluoromethane | kg. | 16% |
| 2903 77 13 | --- | Trichlorofluoromethane | kg. | 16% |
| | --- | *Chlorofluoroethanes:* | | |
| 2903 77 21 | --- | Chlorpentafluoroethane | kg. | 16% |
| 2903 77 22 | --- | 1,2-Dichlorotetrafluoroethane | kg. | 16% |
| 2903 77 23 | --- | Trichlorotrifluoroethane | kg. | 16% |
| 2903 77 24 | --- | Tetrachlorodifluoroethane | kg. | 16% |
| 2903 77 25 | --- | Pentachlorofluoroethane | kg. | 16% |
| | -- | *Chlorofluoropropanes:* | | |
| 2903 77 31 | -- | Chloroheptafluoropropane | kg. | 16% |
| 2903 77 32 | --- | Dichlorohexafluoropropane | kg. | 16% |
| 2903 77 33 | --- | Trichloropentafluoropropane | kg. | 16% |
| 2903 77 34 | --- | Tetrachlorotetrafluoropropane | kg. | 16% |
| 2903 77 35 | --- | Pentachlorotrifluoropropane | kg. | 16% |
| 2903 77 36 | --- | Hexachlorodifluoropropane | kg. | 16% |
| 2903 77 37 | --- | Heptachlorofluoropropane | kg. | 16% |
| 2903 77 90 | --- | Other derivatives, perhalogenated only with fluorine and chlorine | kg. | 16% |
| 2903 78 00 | --- | Other perhalogenated derivatives | | |
| 2903 79 00 | -- | Other | kg. | 16% |
| | - | *Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :* | | |
| 2903 81 00 | --- | 1,2,3,4,5,6-Hexachlorocyclohexane [HCH(ISO)], including lindane (ISO, INN) | kg. | 16% |
| 2903 82 00 | -- | Aldrin(ISO),chlordane(ISO) | kg. | 16% |
| 2903 89 00 | -- | Other | kg. | 16% |
| | | *Halogenated derivatives of aromatic hydrocarbons:* | | |
| 2903 91 | -- | *Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:* | | |
| 2903 91 10 | --- | Chlorobenzene (monochloro) | kg. | 16% |
| 2903 91 20 | --- | o-dichlorobenzene (Orthodichlorobenzene) | kg. | 16% |
| 2903 91 30 | --- | p-dichlorobenzene (Paradichlorobenzene) | kg. | 16% |
| 2903 92 | --- | *Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:* | | |
| 2903 92 10 | --- | Hexachlorobenzene (ISO) | kg. | 16% |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| | --- | *DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:* | | |
| 2903 92 21 | --- | DDT Technical 75 Wdp | kg. | 16% |
| 2903 92 29 | --- | Other | kg. | 16% |
| 2903 99 | --- | *Other:* | | |
| 2903 99 10 | --- | Chlorofluorobenzene | kg. | 16% |
| 2903 99 20 | --- | Benzalchloride (Benzyl dichloride) | kg. | 16% |
| 2903 99 30 | --- | Benzotrichloride | kg. | 16% |
| 2903 99 40 | --- | Benzylchloride | kg. | 16% |
| 2903 99 50 | --- | Parachlorotoluene (4-chloromethyl benzene) | | |
| 2903 99 60 | -- | Naphthalene, chlorinated | kg. | 16% |
| 2903 99 70 | -- | Chlorofluoro aniline | kg. | 16% |
| 2903 99 90 | -- | Other | kg. | 16%"; |

*(iii)* in heading 2908, after tariff item 2908 91 00 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| 2908 92 00 | -- | 4,6-Dinitro-o-cresol [DNOC (ISO)] and its salts | kg. | 16%"; |

*(iv)* in heading 2912 ,-

(a) for tariff items 2912 30 00 to 2912 41 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| | "--- | *Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :* | | |
| 2912 41 00 | --- | Vanillin (4-hydroxy- 3 - methoxybenzaldehyde) | kg. | 16%"; |

*(b)* for tariff item 2912 49 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| | "--- | *Other:* | | |
| 2912 49 91 | --- | Aldehyde-alcohols | kg. | 16% |
| 2912 49 99 | --- | Other | kg. | 16%"; |

(v) in heading 2914, -

*(a)* sub-heading 2914 21, tariff items 2914 2110 and 2914 21 20 and the entries relating thereto shall be omitted;

(b) after tariff item 2914 29 10 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| | "-- | *Camphor:* | | |
| 2914 29 21 | --- | Natural | kg. | 16% |
| 2914 29 22 | --- | Synthetic | kg. | 16%"; |

(vi) in heading 2916, -

(a) after tariff item 291615 90 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| "2916 16 00 | -- | Binapacryl (ISO) . | kg. | 16%"; |

(b) tariff items 2916 35 00 and 2916 36 00 and the entries relating thereto shall be omitted;

(vii) for heading 2931, sub-heading 2931 00, tariff items 2931 00 20 to 2931 00 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "2931 | | OTHER ORGANO-INORGANIC COMPOUNDS | | |
| 2931 10 | --- | *Tetramethyl lead and tetraethyl lead:* | | |
| 2931 10 10 | --- | Tetramethyl lead | kg. | 16% |
| 2931 10 20 | --- | Tetraethyl lead | kg. | 16% |
| 2931 20 00 | --- | Tributyltin compounds | kg. | 16% |
| 2931 90 | --- | *Other:* | | |
| 2931 90 10 | --- | Organo arsenic compounds | kg. | 16% |
| 2931 90 90 | --- | Other | kg. | 16%"; |

*(viii)* in heading 2932, for tariff items 2932 19 90 to 2932 21 00, sub-heading 2932 29, tariff items 2932 29 10 to 2932 29 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "2932 19 90 | --- | Other | kg. | 16% |
| 2932 20 | - | *Lactones :* | | |
| 2932 20 10 | --- | Coumarin, methylcoumarins and ethylcoumarins | kg. | 16% |
| 2932 20 20 | --- | Phenolphthalein | kg. | 16% |
| 2932 20 90 | --- | Other | kg. | 16%"; |

*(ix)* in heading 2937, for the tariff items 2937 29 00 to 2937 90 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "2937 29 00 | --- | Other | kg. | 16% |
| 2937 50 00 | --- | Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | kg. | 16% |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 2937 90 | --- | *Other:* | | |
| | --- | *Catecholamine hormones, their derivatives and structural analogues:* | | |
| 2937 90 11 | --- | Epinethrine | kg. | 16% |
| 2937 90 19 | --- | Other | kg. | 16% |
| 2937 90 20 | --- | Amino-acid derivatives | kg. | 16% |
| 2937 90 90 | --- | Other | kg. | 16%"; |

(x) in heading 2939, after tariff item 2939 43 00 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| "2939 44 00 | --- | Norephedrine and its salts | kg. | 16%"; |

*(22)* in Chapter 30,-

(i) in Note 1 '-

*(a)* after clause *(a),* the following clause shall be inserted, namely: -

*"(b)* Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 2106 or 3824);";

*(b)* the existing clauses *(b)* to *(g)* shall be re-lettered as clauses *(c)* to *(h)* thereof.

*(ii)* for Note 2, the following shall be substituted, namely: -

"2. For the purposes of heading 3002, the expression "immunological products" applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).";

*(iii)* in heading 3002, -

*(a)* for the entry in column (2), the following entry shall be substituted, namely: -

"HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICROORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS";

*(b)* for sub-heading 3002 10 and the entry relating thereto, the following shall be substituted, namely: -

"3002 10 - *Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:";*

*(23)* in Chapter 37, in heading 3702,-

(i) for sub-heading 3702 51, tariff items 3702 51 10 to 3702 51 90, sub-heading 3702 52, tariff items 3702 52 10 to 3702 52 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "3702 52 | -- | *Of a width not exceeding 16 mm:* | | |
| 3702 52 10 | --- | Finished rolls of cinematographic positive | m. | 16% |
| 3702 52 20 | --- | Other cinematographic film | m. | 16% |
| 3702 52 90 | --- | Other | m. | 16%"; |

*(ii)* for tariff item 3702 91 00, sub-heading 3702 93, tariff items 3702 93 10 and 3702 93 90, sub-heading 3702 94, tariff items 3702 94 10 and 3702 94 90, sub-heading 3702 95, tariff items 3702 95 10 and 3702 95 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "3702 96 | -- | *Of a width not exceeding 35 mm and of a length not exceeding 30 m:* | | |
| | --- | *Cinematographic film:* | | |
| 3702 96 11 | --- | Not exceeding 16 mm | m. | 16% |
| 3702 96 19 | --- | Other | m. | 16% |
| 3702 97 | - | *Of a width not exceeding 35 mm and of a length exceeding 30 m* : | | |
| | --- | *Cinematographic film:* | | |
| 3702 97 11 | - | Not exceeding 16 mm | m. | 16% |
| 3702 97 19 | -- | Other | m. | 16% |
| 3702 98 | -- | *Of a width exceeding 35 mm:* | | |
| 3702 98 10 | -- | Cinematographic film | m. | 16% |
| 3702 98 90 | -- | Other | m. | 16%"; |

| (1) | (2) | (3) | (4) |
|---|---|---|---|

*(24)* in Chapter 38,-

(i) in Note 3, for clause *(d),* the following clause shall be substituted, namely: -

*"(d)* Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and";

*(ii)* after Note 6, the following Note shall be inserted, namely: -

"7. For the purposes of heading 3826, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.";

*(iii)* the existing Notes 7, 8 and 9 shall be re-numbered as Notes 8,9 and 10 thereof.

*(iv)* for Sub-heading Note 1, the following shall be substituted, namely: -

"1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances : aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis(p- chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-o-cresol [DNOC (ISO)] or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5,-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).";

*(v)* after tariff item 3825 90 00 and the entries relating thereto, the following shall be inserted, namely: -

| | | | |
|---|---|---|---|
| "3826 00 00 | BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS | kg. | 16%"; |

*(25)* in Chapter 41, in heading 4101, for sub-heading 4101 20, the following shall be substituted, namely: -

"4101 20 - *Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted or 16 kg. when fresh, wet-salted or otherwise preserved:";*

*(26)* in Chapter 42,-

(i) for Note 1, the following Notes shall be substituted, namely: -

'1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

*(a)* sterile surgical catgut or similar sterile suture materials (heading 3006);

*(b)* articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);

*(c)* made up articles of netting (5608);

*(d)* articles of Chapter 64;

*(e)* headgear or parts thereof of Chapter 65;

*(f)* whips, rigid-crops or articles of heading 6602;

*(g)* cuff-links, bracelets or other imitation jewellery (heading 7117);

*(h)* fittings or trimmings for harness, such as stirrups, bits, horse, brassess and buckles, separately presented (generally Section XV);

*(ij)* strings, skins for drums or the like, or other parts of musical instruments (heading 9209);

*(k)* articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

*(l)* articles of Chapter 95 (for example, toys, games, sports requisites); or

*(m)* buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.';

*(ii)* the existing Notes 2 and 3 shall be re-numbered as Notes 3 and 4 thereof and in Note 3 as so re-numbered, in clause *(A),* for the word and figure "Note 1", the word and figure "Note 2" shall be substituted;

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|

*(iii)* in heading 4202, -

(a)for sub-heading 4202 11 and the entries relating thereto, the following shall be substituted, namely: -

"4202 11 -- *with outer surface of leather or of composition leather:";*

(b) for sub-heading 4202 21 and the entries relating thereto, the following shall be substituted, namely:-

"4202 21 -- *with outer surface of leather or of composition leather:";*

(c) for sub-heading 4202 31 and the entries relating thereto, the following shall be substituted, namely:-

"4202 31 -- *with outer surface of leather or of composition leather:";*

(d) for tariff item 4202 91 00 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "4202 91 00 | -- | with outer surface of leather or of composition leather | u | 16%"; |

(27) in Chapter 44,-

*(i)* for the words "sub-heading Note", the words "sub-heading Notes" shall be substituted;

*(ii)* for sub-heading Note, the following sub-heading Notes shall be substituted, namely:—

'1. For the purposes of sub-heading 4401 31, the expression "wood pellets" means by products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2. For the purposes of tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29,4408 31,4408 39 and 4412 31, the expression "tropical wood" means one of the following types of wood:

Abura, Acajou, d'Afrque, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosip, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahagony, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyathoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para. Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.';

*(iii)* in heading 4401, for tariff item 4401 30 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| | "- | *Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :* | | |
| 4401 31 00 | -- | Wood pellets | mt | 16% |
| 4401 39 00 | - - | Other | mt | 16%"; |

(28) in Chapter 47, in heading 4706, for tariff item 4706 93 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "4706 93 00 | -- | Obtained by a combination of mechanical and chemical processes | kg. | 5%"; |

(29) in Chapter 48,-

(i) in Note 2,-

(a) in clause (o), the word "or" occurring at the end shall be omitted;

(b) for clause (p), the following clauses shall be substituted, namely: -

"(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) Articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies].";

(ii) in Sub-heading Notes 3 and 4, for the words "obtained by a semi-chemical pulping process" and "semi-chemical process", where they occur, the words "obtained by a combination of mechanical and chemical pulping processes" shall be substituted;

(i) in heading 4808, for tariff items 4808 20 00 and 4808 30 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "4808 40 | - | *Kraft paper, creped or crinkled, whether or not embossed or perforated:* | | |
| 4808 40 10 | - - - | Sack kraft paper, creped or crinkled, whether or embossed or perforated | kg. | 16% |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 4808 40 90 | - - - | Other kraft paper, creped or crinkled, whether or not embossed or perforated | kg. | 16%”: |

(iv) in heading 4811, -

(a) for tariff items 4811 51 00 and 4811 59 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| “4811 51 | - - - | *Bleached, weighing more than 150 g/m:* | | |
| 4811 51 10 | - - - | Aseptic packaging paper | kg. | 16% |
| 4811 51 90 | - - - | Other | kg. | 16% |
| 4811 59 | - - - | *Other:* | | |
| 4811 59 10 | - - - | Aseptic packaging paper | kg. | 16% |
| 4811 59 90 | - - - | Other | kg. | 16%”; |

(b) the tariff item 4811 90 92 and the entries relating thereto shall be omitted;

(v) in heading 4814, tariff item 4814 10 00 and the entries relating thereto shall be omitted;

(vi) in heading 4818, -

(a) in the entry in column (2), the words “NAPKINS FOR BABIES, TAMPONS,” shall be omitted;

(b) sub-heading 4818 40, tariff items 4818 40 10 and 4818 40 90 and the entries relating thereto shall be omitted;

(30) in Section XI,-

(i) in Note 1, for clause *(u),* the following clause shall be substituted, namely: -

*“(u)* Articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies]; or”;

(ii) in Note 7, -

(A) after clause (b), the following clause shall be inserted, namely: -

“(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;”;

(B) the existing clauses (c) to (f) shall be re-lettered as clauses (d) to (g) thereof;

(31) in Chapter 56, -

(i) in Note 1, -

(a) in clause (d), the word “or”, occurring at the end, shall be omitted;

(b) after clause (e), the following clause shall be inserted, namely: -

“(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 9619.”;

(ii) in heading 5601, the tariff item 5601 10 00 and the entries relating thereto shall be omitted;

(32) in Chapter 58, in heading 5801, -

(i) tariff items 5801 24 00 and 5801 25 00 and the entries relating thereto shall be omitted;

(ii) after tariff item 5801 26 00 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| ‘5801 27 | - - | *Warp pile fabrics:* | | |
| 5801 27 10 | - - - | Warp pile fabrics, “epingle” (uncut) | $m^2$ | 10% |
| 5801 27 20 | - - - | Warp pile fabrics, cut | $m^2$ | 10% |
| 5801 27 90 | - - - | Other | $m^2$ | 10%’; |

(iii) sub-heading 5801 34, tariff items 5801 34 10 to 5801 35 00 and the entries relating thereto shall be omitted;

(iv) after tariff item 5801 36 90 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| ‘5801 37 | - - | *Warp pile fabrics:* | | |
| | - - - | *Warp pile fabrics, “epingle “ (uncut):* | $m^2$ | 10% |
| 5801 37 11 | - - - | Velvet | $m^2$ | 10% |
| 5801 37 19 | - - - | Other | $m^2$ | 10% |
| 5801 37 20 | - - - | Warp pile fabrics, cut | $m^2$ | 10% |
| 5801 37 90 | | Other | $m^2$ | 10%’; |

(33) in Chapter 61, in Note 6, in clause (a), the words “it also covers babies' napkins;”, occurring at the end, shall be omitted;

(34) in Chapter 62,-

(i) in Note 4, in clause (a), the words “it also covers babies' napkins;”, occurring at the end, shall be omitted;

(ii) in heading 6211, -

(a) tariff item 6211 41 00 and the entries relating thereto shall be omitted;

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|

(b) for tariff item 6211 49 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "6211 49 | - - | *Of other textile materials:* | | |
| 6211 49 10 | - - - | Of wool or fine animal hair | u | 10% |
| 6211 49 90 | - - - | Other | u | 10%"; |

(35) in Chapter 63, in heading 6306, for tariff items 6306 40 00 to 6306 99 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "6306 40 00 | - | Pneumatic mattresses | u | 10% |
| 6306 90 | - | *Other:* | | |
| 6306 90 10 | - - - | Of cotton | kg. | 10% |
| 6306 90 90 | - - - | Of other textile materials | kg. | 10%"; |

(36) in Chapter 64, in heading 6406, for tariff items 6406 20 00 to 6406 91 00, sub-heading 6406 99, tariff items 6406 99 10 to 6406 99 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "6406 20 00 | - | Outer soles and heels, of rubber or plastics | kg. | 16% |
| 6406 90 | - | *Other:* | | |
| 6406 90 10 | - - - | Of wood | kg. | 16% |
| 6406 90 20 | - - - | Leather parts other than soles and prepared uppers | kg. | 16% |
| 6406 90 30 | - - - | Leather soles | kg. | 16% |
| 6406 90 40 | - - - | Gaiters, leggings and similar articles | kg. | 16% |
| 6406 90 50 | - - - | Parts of gaiters, leggings and similar articles | kg. | 16% |
| 6406 90 90 | | Other | kg. | 16%": |

(37) in Chapter 65, for heading 6505, tariff items 6505 10 00 and 6505 90 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| **"6505** | | HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED | | |
| 6505 00 | - | *Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:* | | |
| 6505 00 10 | - - - | Hair nets | kg. | 16% |
| 6505 00 90 | - - - | Other | kg. | 16%"; |

*(38)* in Chapter 68, in heading 6811, for tariff items 6811 83 00 and 6811 89 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "6811 89 | -- | *Other articles:* | | |
| 6811 89 10 | -- | Tubes, pipes and tube or pipe fittings | kg. | 16% |
| 6811 89 90 | -- | Other | kg. | 16%"; |

(39) in Chapter 73, in heading 7319, for tariff items 7319 20 00 and 7319 30 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "7319 40 | -- | *Safety pins and other pins:* | | |
| 7319 40 10 | -- | Safety pins | kg. | 16% |
| 7319 40 90 | -- | Other pins | kg. | 16%"; |

(40) in Chapter 74,-

(i) in heading 7404, after tariff item 7404 00 22 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| "7404 00 23 | -- | Nickel Silver Scrap namely the following: mixed new nickel silver clippings covered by ISRI code word 'Maize', new nickel silver clippings covered by ISRI code word 'Major', new segregated nickel silver clippings covered by ISRI code word 'Malar', old nickel silver covered by ISRI code word 'Malic', nickel silver castings covered by ISRI code word 'Naggy', nickel silver turnings covered by ISRI code word 'Niece' | kg. | 16%"; |

(ii) in heading 7418,-

(a) in the portion occurring immediately after heading 7418, in the entry in column (2), the words *"- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:"* shall be omitted;

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|

(b) for tariff item 7418 11 00, sub-heading 7418 19, tariff items 7418 1910 to 7418 19 90 and the entires relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "741810 | - | *Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:* | | |
| 7418 10 10 | --- | Pot scourers and scouring or polishing pads, gloves and the like | | |
| | -- | *Utensils:* | kg. | 16% |
| 7418 10 21 | -- | Of Brass | kg. | 16% |
| 7418 10 22 | --- | Of Copper | kg. | 16% |
| 7418 10 23 | --- | Of other copper alloys | kg. | 16% |
| 7418 10 24 | -- | E.P.N.S. Ware | kg. | 16% |
| | -- | *Other :* | | |
| 7418 10 31 | -- | Of E.P.N.S. | kg. | 16% |
| 7418 10 39 | --- | Other | kg. | 16% |
| 7418 10 90 | --- | Parts | kg. | 16%"; |

(41) in Chapter 75, in heading 7503, for tariff item 7503 00 10 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "7503 00 10 | --- | Nickel scrap, namely the following: New nickel scrap covered by ISRI code word 'Aroma'; old nickel scrap covered by ISRI code word 'Burly'; new cupro nickel clips and solids covered by ISRI code word 'Dandy'; cupro nickel solids covered by ISRI code word 'Daunt'; soldered cupro nickel solids covered by ISRI code word 'Delta'; cupro nickel spinnings, turnings, borings covered by ISRI code word 'Decoy'; miscellaneous nickel copper and nickel copper iron covered by ISRI code word 'Depth'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures | kg. | 16%"; |

*(42)* in Chapter 76, in heading 7615,-

(i) in the portion occurring immediately after the heading 7615, in the entry in column (2), the words "- *Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:"* shall be omitted;

(ii) for tariff item 7615 11 00, sub-heading 7615 19, tariff items 7615 19 10 to 7615 19 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "7615 10 | - | *Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:* | | |
| | -- | *Pressure cookers, Solar collectors:* | | |
| 7615 10 11 | --- | Pressure cookers | kg. | 16% |
| 7615 10 12 | --- | Solar collectors | kg. | 16% |
| | --- | *Utensils :* | | |
| 7615 10 21 | --- | Non-stick | kg. | 16% |
| 7615 10 29 | --- | Other | kg. | 16% |
| 7615 10 30 | --- | Other table, kitchen or household articles | kg. | 16% |
| 7615 10 40 | --- | Pot scourers and scouring or polishing pads, gloves and the like | kg. | 16% |
| 7615 10 90 | --- | Parts | kg. | 16%''; |

*(43)* in Chapter 82,-

*(i)* in heading 8201, tariff item 8201 20 00 and the entries relating thereto shall be omitted;

*(ii)* in heading 8205, -

*(a)* after tariff item 8205 59 30 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| "8205 59 40 | --- | Forks other than those of heading 8201 and 8215 | kg. | 16%"; |

*(b)* for sub-heading 8205 80, tariff items 8205 80 10 to 8205 90 00 and the entries relating thereto, the following shall be substituted, namely: -

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| "8205 90 | - | *Other, including sets of articles of two or more sub-headings of this heading:* | | |
| 8205 90 10 | --- | Anvils and portable forges | kg. | 16% |
| 8205 90 20 | --- | Grinding wheels with frame, hand or pedal-operated | kg. | 16% |
| 8205 90 30 | --- | Sets of articles of two or more of the foregoing sub-headings | kg. | 16% |
| 8205 90 90 | --- | Other | kg. | 16%"; |

*(44)* in Section XVI, in Note 1, in clause (a), for the brackets, word and figures "(heading 4010);", the brackets, word and figures "(heading 4010)," shall be substituted;

*(45)* in Chapter 84,—

*(i)* in Note 2, for the words, figures and brackets "Heading 8424 does not cover; Ink-jet printing machines (heading 8443).", the following shall be substituted, namely: -

"Heading 8424 does not cover :

*(a)* Ink-jet printing machines (heading 8443); or

*(b)* Water-jet cutting machines (heading 8456).";

*(ii)* in Note 9, in clause *(C),* in sub-clause *(ii),* the word "and" shall be omitted;

*(iii)* in heading 8425, in column (2), for the words "- Other winches; capstans:" occurring after tariff item 8425 19 20, the words "- winches; capstans:" shall be substituted:

*(iv)* in heading 8452, for sub-heading 8452 40, tariff items 8452 40 10 and 8452 40 90, sub-heading 8452 90, tariff items 8452 90 10 and 8452 90 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "8452 90 | -- | *Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:* | | |
| | --- | *Furniture, bases and covers for sewing machines and parts thereof:* | | |
| 8452 90 11 | --- | Furniture, bases and covers | kg. | 5% |
| 8452 90 19 | --- | Parts of furniture, bases and covers of sewing machines | kg. | 5% |
| | --- | *Other parts of sewing machines:* | | |
| 8452 90 91 | --- | Of household sewing machines | kg. | 5% |
| 8452 90 99 | --- | Other | kg. | 5%"; |

*(v)* in heading 8456, in the entry in column (2), for the words "OR PLASMA ARC PROCESSES", the words "OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES" shall be substituted;

*(vi)* in heading 8479, after tariff item 8479 60 00 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| | "--- | *Passenger boarding bridges:* | | |
| 8479 71 00 | --- | Of a kind used in airports | u | 16% |
| 8479 79 00 | --- | Other | u | 16%''; |

(46) in Chapter 85, -

*(i)* in Note 1, in clause (d), for the words, brackets and figures "purposes (Chapter 90)", the words, brackets and figures "sciences (heading 9018);" shall be substituted;

*(ii)* in heading 8507, after tariff item 8507 40 00 and the entries relating thereto, the following shall be inserted, namely: -

| | | | | |
|---|---|---|---|---|
| "8507 50 00 | --- | Nickel-metal hydride | u | 16% |
| 8507 60 00 | --- | Lithium-ion | u | 16"%; |

*(iii)* in heading 8522, in the entry in column (2), for the words and figures "HEADINGS 8519 TO 8521", the words and figures "HEADINGS 8519 OR 8521" shall be substituted;

*(iv)* in heading 8523, for sub-heading 8523 40, tariff items 8523 40 10 to 8523 40 90 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| | "--- | *Optical media:* | | |
| 8523 41 | --- | *Unrecorded:* | | |
| 8523 41 10 | --- | Compact disc (Audio/video) | u | 16% |
| 8523 41 20 | --- | Blank master discs (that is, substrate) for producing stamper for compact disc | u | 16% |
| 8523 41 30 | --- | Matrices for production of records; prepared record blank | u | 16% |
| 8523 41 40 | --- | Cartridge tape | u | 16% |
| 8523 41 50 | --- | 1/2" Videocassette suitable to work with digital VCR | u | 16% |
| 8523 41 60 | --- | DVD | u | 16% |
| 8523 41 90 | --- | Other | u | 16% |
| 8523 49 | --- | *Other:* | | |
| 8523 49 10 | --- | Compact disc (Audio) | u | 16% |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| 8523 49 20 | --- | Compact disc (video) | u | 16% |
| 8523 49 30 | --- | Stamper for CD audio, CD video and CD-ROM | u | 16% |
| 8523 49 40 | --- | DVD | u | 16% |
| 8523 49 50 | --- | Matrices for production of records; prepared record blank | u | 16% |
| 8523 49 60 | --- | Cartridge tape | u | 16% |
| 8523 49 70 | --- | 1/2" Videocassette suitable to work with digital VCR | u | 16% |
| 8523 49 90 | | Other | u | 16%''; |

*(v)* in heading 8528, for sub-heading 8528 73 and the entries relating thereto, the following shall be substituted, namely: -

"8528 73 --- *Other, Monochrome:"*

*(vi)* in heading 8540, —

*(a)* for tariff item 8540 12 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "8540 12 00 | --- | Monochrome | u | 16%"; |

*(b)* for tariff item 8540 40 00 and 8540 50 00 and the entries relating thereto, the following shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "8540 40 | --- | *Data or graphic display tubes, monochrome; data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than* 0.4 *mm:* | | |
| | | Data or graphic display tubes, monochrome | | |
| 8540 40 10 | --- | Data or graphic display tubes, colour, with a phosphor dot screen pitch | u | 16% |
| 8540 40 20 | --- | smaller than 0.4 mm | u | 16%''; |

*(c)* tariff item 8540 72 00 and the entries relating thereto shall be omitted;

*(47)* in Chapter 87, for tariff items 8714 11 00 and 8714 19 00 and the entries relating thereto, the following sub-heading, tariff item and entries shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "8714 10 | -- | *Of motorcycles (including mopeds):* | | |
| 8714 10 10 | --- | Saddles | kg. | 16% |
| 8714 10 90 | --- | Other | kg. | 16%''; |

*(48)* in Chapter 90,-

*(i)* in heading 9007, for tariff items 9007 11 00 and 9007 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely: -

| | | | | |
|---|---|---|---|---|
| "9007 10 | -- | *Cameras:* | | |
| 9007 10 10 | -- | For film of less than 16 mm width or for double- 8 mm film | u | 16% |
| 9007 10 90 | -- | Other | u | 16%''; |

*(ii)* in heading 9008, for tariff items 9008 10 00 to 9008 40 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "9008 50 | - | *Projectors, enlargers and reducers:* | | |
| 9008 50 10 | -- | Slide projectors | u | 16% |
| 9008 50 20 | -- | Microfilm, microfiche or other microform readers, whether or not capable of producing copies | u | 16% |
| 9008 50 30 | -- | Other image projectors | u | 16% |
| 9008 50 40 | -- | Photographic (other than Cinematographic) enlargers and reducers | u | 16% "; |

*(49)* in Chapter 91, -

(i) in heading 9109, -

*(a)* in the portion occurring immediately after the heading 9109, in the entry in column (2), the words "- *Electrically operated:"* shall be omitted;

*(b)* for tariff items 9109 11 00 and 9109 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "9109 10 | - | *Electrically operated:* | | |
| 9109 10 10 | -- | Of alarm clocks | u | 16% |
| 9109 10 90 | -- | Other | u | 16% "; |

*(ii)* in heading 9114,-

*(a)* tariff item 9114 20 00 and the entries relating thereto shall be omitted;

*(b)* for sub-heading 9114 90, tariff items 9114 90 10 and 9114 90 20 and the entries relating thereto, the following shall be substituted, namely:-

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|
| "9114 90 | - | *Other:* | | |
| 9114 90 30 | -- | Jewels | kg. | 16% |
| 9114 90 90 | -- | *Other:* | | |
| 9114 90 91 | -- | For watches | kg. | 16% |
| 9114 90 92 | -- | For clocks | kg. | 16% "; |

*(50)* in Chapter 92, in heading 9205, for the entry in column (2), the following entry shall be substituted, namely:—

"WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS.";

*(51)* In Chapter 93, -

*(i)* in heading 9301,-

*(a)* in the portion occurring immediately after the heading 9301, in the entry in column (2), the words"- *Artillery weapons (for example, guns, howitzers and mortars):"* shall be omitted;

*(b)* for tariff items 9301 11 00 and 9301 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "9301 10 | - | *Artillery weapons (for example, guns, howitzers and mortars):* | | |
| 9301 10 10 | -- | Self propelled | u | 5% |
| 9301 10 90 | -- | Other | u | 5% "; |

*(ii)* in heading 9305, for tariff items 9305 10 00 to 9305 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "9305 10 00 | - | Of revolvers or pistols | kg. | 16% |
| 9305 20 | -- | *Of shotguns or rifles of heading* 9303: | | |
| 9305 20 10 | -- | Shotgun barrels | kg. | 16% |
| 9305 20 90 | -- | Other | kg. | 16% "; |

*(52)* in Chapter 94,-

*(i)* in Note 1, in clause *(g),* for the words and figures "headings 8519 to 8521", the words and figures "heading 8519 or 8521" shall be substituted;

*(ii)* in Note 2, for clause *(a),* the following clause shall be substituted, namely:-

*"(a)* Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;";

*(53)* in Chapter 95,-

*(i)* in Note 1, in clause *(m),* for the words, brackets and figures "or radio remote control apparatus (heading 8526);", the following shall be substituted, namely:-

', discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);';

*(ii)* after Note 5, the following Sub-heading Note shall be inserted, namely:-

"Sub-heading Note

Sub-heading 9504 50 covers:

*(a)* Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or

*(b)* Video game machines having a self-contained video screen, whether or not portable.

This Sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).";

*(iii)* in heading 9504,-

*(a)* in the entry in column (2), for the words "ARTICLES OF FUNFAIR", the words "VIDEO GAME CONSOLES AND MACHINES, ARTICLES OF FUNFAIR" shall be substituted;

*(b)* the tariff item 9504 10 00 and the entries relating thereto shall be omitted;

*(c)* for Sub-heading 9504 30, tariff items 9504 30 10 to 9504 30 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| "9504 30 00 | -- | Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment | u | 16% "; |

| (1) | | (2) | (3) | (4) |
|---|---|---|---|---|

*(d)* after tariff item 9504 40 00 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "9504 50 00 | -- | Video game consoles and machines, other than those of Sub-heading 9504 30 | u | 16%''; |

*(e)* after tariff item 9504 90 10 and the entries relating thereto, the following shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| "9504 90 20 | -- | Carrom Board with or without coins and strikers | u | 16% "; |

*(54)* in Chapter 96, -

*(i)* in heading 9608,-

*(a)* for tariff items 9608 10 10 and 9608 10 90 and the entries relating thereto, the following shall be substituted, namely:-

| | | | | |
|---|---|---|---|---|
| | "- | *With liquid ink (for rolling ball pen):* | | |
| 9608 10 11 | -- | High value ball point pens | u | 16% |
| 9608 10 12 | -- | Ball point pens with body or cap of precious metal or rolled precious metal | u | 16% |
| 9608 10 19 | -- | Other | u | 16% |
| | -- | *Other:* | | |
| 9608 10 91 | -- | High value ball point pens | u | 16% |
| 9608 10 92 | -- | Ball point pens with body or cap of precious metal or rolled precious metal | u | 16% |
| 9608 10 99 | -- | Other | u | 16% "; |

*(b)* for tariff item 9608 20 00, sub-heading 9608 31, tariff items 9608 31 10,9608 31 90, sub-heading 9608 39, tariff item 9608 39 10 to 9608 39 99 and the entries relating thereto, the following shall be subsituted, namely:-

| | | | | |
|---|---|---|---|---|
| "9608 20 00 | - | Felt tipped and other porous-tipped pens and markers | u | 16% |
| 9608 30 | - | *Fountain pens, stylograph pens and other pens:* | | |
| | -- | *Fountain pens:* | | |
| 9608 30 11 | -- | High value fountain pens | u | 16% |
| 9608 30 12 | -- | With body or cap of precious metal or rolled precious metal | u | 16% |
| 9608 30 19 | -- | Other | u | 16% |
| | -- | *Stylograph pens:* | | |
| 9608 30 21 | -- | High value pens | u | 16% |
| 9608 30 22 | -- | With body or cap of precious metal or rolled precious metal | u | 16% |
| 9608 30 29 | -- | Other | u | 16% |
| | -- | *Other:* | | |
| 9608 30 91 | -- | High value pens | u | 16% |
| 9608 30 92 | -- | With body or cap of precious metal or rolled precious metal | u | 16% |
| 9608 30 99 | -- | Other | u | 16% "; |

*(ii)* after tariff item 9618 00 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be inserted, namely:-

| | | | | |
|---|---|---|---|---|
| **"9619** | | SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL | | |
| 9619 00 | - | *Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:* | | |
| 9619 00 10 | -- | Sanitary towels (pads) or sanitary napkins | kg. | 5% |
| 9619 00 20 | -- | Tampons | kg. | 5% |
| 9619 00 30 | -- | Napkins and napkin liners for babies | kg. | 5% |
| 9619 00 40 | -- | Clinical diapers | kg. | 5% |
| 9619 00 90 | -- | Others | kg. | 5%" |

## THE TWELETH SCHEDULE

**[*See* section 73(b)]**

In the Third Schedule to the Central Excise Tariff Act,-

*(a)* for S. No. 100 and the entries relating thereto, the following shall be substituted and shall be deemed to have been substituted with effect from the 27th day of February, 2010, namely: -

| S.No. | Chapter Heading, Sub-heading or tariff item | Description of goods |
|---|---|---|
| (1) | (2) | (3) |
| "100 | Any Chapter | Parts, components and assemblies of vehicles (including chassis fitted with engines) falling under Chapter 87 excluding vehicles falling under headings 8712,8713,8715 and 8716"; |

*(b)* after S. No. 100 and the entries relating thereto, the following S.No. and entries shall be added and shall be deemed to have been added with effect from the 29th day of April, 2010, namely: -

| (1) | (2) | (3) |
|---|---|---|
| "100A | Any Chapter | Parts, components and assemblies of goods falling under tariff item 8426 41 00, headings 8427, 8429 and sub-heading 8430 10". |

## THE THIRTEENTH SCHEDULE

**(*See* section 78)**

In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957, -

*(a)* heading 1701 and all sub-headings and tariff items thereof and the entries relating thereto shall be omitted;

*(b)* tariff item 1702 90 10 and the entries relating thereto shall be omitted;

*(c)* headings 5007, 5111, 5112, 5208, 5209, 5210, 5211, 5212, 5407, 5408, 5512, 5513, 5514, 5515, 5516, 5801, 5802, 5803, 5804, 5806, 5810, 5901, 5902, 5903, 5907, 6001, 6002, 6003, 6004, 6005 and 6006 and all sub-headings and tariff items thereof and the entries relating thereto shall be omitted.

**V. K. BHASIN**

**PR-12** **Secy. to the Govt. of India**

## MINISTRY OF COMMERCE AND INDUSTRY

### (Department of Industrial Policy and Promotion)

### NOTIFICATION

**New Delhi, the 15th March, 2011**

**G.S.R. 212 (E).-** In exercise of the powers conferred by clause (f) of sub-section (1A) of section 28A of the Boilers Act, 1923 (5 of 1923), the Central Government hereby makes the following rules, namely:-

### CHAPTER-I

### Preliminary

**1. Short title and commencement.-**

(1) These Rules may be called the Boiler Operation Engineers' Rules, 2011.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions.**-

In these rules , unless the content otherwise requires,-

(a) "Act" means the Boilers Act, 1923, (5 of 1923);
(b) "Board" means the Board of Examiners constituted under these rules;
(c) "Boiler Operation Engineer" means a person granted with a certificate of proficiency as a boiler operation engineer under these rules;
(d) "Chairman" means the Chairman of the Board;
(e) "Chief Inspector" shall have the meaning assigned to it under clause (c) of section 2 of Boilers Act, 1923 (5 of 1923);
(f) "Form" means a form appended to these rules;
(g) "Government" means the State Government or Administration of Union Territory ;
(h) "Secretary" means the Secretary to the Board;

(i) "Section" means a section of the Act;

(j) any reference in these rules to a boiler or boilers shall be deemed to include also a reference to an economiser or economisers;

## CHAPTER-II

## GENERAL

**3. Supervision of operation of Boilers.-**

The owner of a single boiler or two or more boilers connected in a battery or of many separate individual boilers situated within a radius of 50 meters having a total heating surface exceeding one thousand square meters in any of the cases shall not use the same or permit the same to be used unless the boiler or boilers are placed in direct charge of a competent person specified in rule 4 in addition to such number of boiler attendants as specified in these rules:

Provided that the Chief Inspector may permit any Boiler Attendant to remain in-charge of a Boiler for a maximum period of three months not withstanding any thing contrary contained in these rules:

Provided further that nothing in these rules shall debar a person holding a First Class Certificate of Competency granted under the Boiler Attendants' Rules, 2011 from remaining in attendance and in charge of a boiler or boilers of any size and any such certificate shall for the purpose of these rules be deemed to have been granted under these rules.

**4. Competent person shall possess certificate and extent of qualification.-**

No person who does not possess a Certificate of Proficiency as a Boiler Operation Engineer under these rules shall be deemed a fit and proper person to hold charge of a boiler or boilers exceeding the limits laid down in rule 3.

**5. Production of Certificate. -**

Boiler Operation Engineer holding a Certificate of Proficiency under these rules shall, at all reasonable times during the period any boiler is in his charge or attendance, be bound to produce such certificate when called upon to do so by any of the persons empowered under section 15 to call for the production of a certificate or provisional order granted under the Act.

**6. Owner to furnish Chief Inspector or Director of Boilers with particulars of Certificates.-**

(1) The owner of a boiler who engages any person to be incharge thereof**,** shall within seven days of such engagement furnish to the Chief Inspector or Director of Boilers with full particulars of such person including the serial number, date and place of issue of his certificate to hold as such.

(2) The owner of a boiler who engages any person to hold charge of such boiler in place of a person who is incharge under sub-rule (1), in the event of such person leaving his employment or in the event of the death of such person, report that fact within seven days to the Chief Inspector or Director of Boilers.

**7. Limits of daily period of attendance, reliefs, and sphere of action.-**

(1) A person in-charge of a boiler shall be deemed to be in direct and immediate charge of the same when he is within 100 meters of such boiler.

(2) A person in-charge of a boiler for which a Certificate of Proficiency is required under these rules may be relieved of charge in any one day for not more than two periods, which when combined do not exceed two hours in duration by a person holding a first class certificate of competency as a Boiler attendant.

(3) The holder of a first class Certificate of Competency as a Boiler attendant may also with the consent in writing of the Chief Inspector or Director of Boilers, relieve a person holding a Certificate of Proficiency as Boiler Operation Engineer for a period which may extend to ten consecutive days which, in special circumstances, the Chief Inspector or Director of Boilers may extend to any length of time not exceeding thirty days at a time.

**8. When Boiler shall be deemed to be in use.-**

(1) Boiler shall be deemed to be in use for the purpose of these rules when there is fire in the furnace fire box or fire place for the purpose of heating the water in the boiler or under banked fire condition. A boiler shall be deemed to be not in use only when the fire is removed and all steam and water connections are closed.

(2) An economiser or waste heat boiler shall be deemed to be in use for the purpose of these rules when there is a flow of flue gases or other heating media past the economiser or waste heat boiler and an appreciable heat transfer takes place between the water and the heating gases or media.

## CHAPTER III

## BOARD OF EXAMINERS

**9. Constitution of the Board of Examiners.-**

(1) A Board of Examiners shall be constituted for the State or Union Territory consisting of the Chief Inspector or Director of Boilers, a Deputy Chief Inspector or Inspector or equivalent as nominated by the Chief Inspector or Director of Boilers, and not less than three other members having academic and practical knowledge of prime movers and modern boiler practices to be appointed by the Government from time to time.

(2) The Chief Inspector or Director of Boilers shall be the ex-officio Chairman and Deputy Chief Inspector or Inspector or equivalent nominated by the Chief Inspector or Director of Boilers shall be the ex-officio Secretary to the Board.

**10. Term of Office of the Members.-**

The term of office of each of the members other than the ex-officio members of the Board shall be three years. If a member leaves the State or Union Territory permanently or absents himself from three consecutive meetings without the permission of the Board, he shall be deemed to have vacated his seat on the Board and another person may be appointed in his place for the unexpired portion of his term.

**11. Functions of the Board.-**

The Board of Examiners shall -

i) conduct examinations and practical tests of candidates for the grant of certificates of proficiency as a Boiler Operation Engineer;
ii) have power to appoint any person as a paper setter or examiner at any examination;
iii) grant Certificate of Proficiency as a Boiler Operation Engineer; and
iv) consider the reports of enquiries into allegations of drunkenness, negligence of duty, misconduct on the part of Boiler Operation Engineers.

**12. Meeting of the Board.-**

The Board shall meet as often as may be in the opinion of the Chairman be necessary for transacting its business and at such place and time as may be appointed by the Chairman.

**13. Notice of meeting and list of business.-**

(1) Notice of not less than fifteen days from the date of posting shall be given of the time and place fixed for each meeting of the Board to every member of the Board, and with such notice shall be attached the list of business to be discussed at the meeting:

Provided that if the Chairman calls any meeting for considering any matter which in his opinion is urgent, a notice giving such reasonable time as he may consider necessary, shall be deemed sufficient;

(2) Any -business which is not on the list shall not be considered at the meeting except with the permission of the Chairman.

**14. Quorum.-**

The Chairman or the Secretary and two members of the Board of Examiners shall form a quorum.

**15. Chairman to preside at meetings of the Board -**

The Chairman shall preside over all meetings of the Board and in his absence, a member chosen by the members present at the meeting shall preside over the meeting.

**16. Secretary of the Board.-**

The Secretary shall maintain a register of Boiler Operation Engineers holding Certificate of Proficiency and shall perform such other functions as are specified in these rules or as the Chairman may direct from time to time.

**17. Board's endorsement on application.-**

The Board shall endorse on the printed application form of each candidate the result of his examination for a certificate of proficiency as a Boiler Operation Engineer. The endorsed application shall be returned to the Secretary.

**18. Board's Power to refuse issue of Certificate.-**

The Board may direct any candidate, who in the opinion of the majority of the members appears too old or physically unfit through deformity, constitutional weakness, defective eyesight, deafness or loss of a limb to perform efficiently the duties of a Boiler Operation Engineer, to produce a certificate of fitness from a Registered Medical Practitioner. If, however, the candidate fails to produce a certificate of physical fitness, the Board shall have power to refuse the issue of a certificate of proficiency as a Boiler Operation Engineer.

**19. Examiner's Fees.-**

Each member of the Board of Examiners and any other examiner appointed under rule 9 except Chairman and Secretary shall be entitled to receive fees for examining candidates under these rules and the rate of fees shall be as follows:-

| | |
|---|---|
| (a) sitting fee for non official Board Members for Board Meeting | Rs.500/- |
| (b) for setting question paper | Rs.300/- |
| (c) for valuation of answer paper | Rs.15/- |
| (d) for examining each candidate | Rs. 100/- |
| (e) invigilation Fee | (i) Rs.300/- per invigilator, if the examination exceeds 3 hrs.<br>ii) Rs.150/-per invigilate or if the examination does not exceeds 3 hrs. |

**20. Actions of the Board.-**

No action of the Board shall be deemed to be invalid by reasons of any defect in the constitution of the Board or by reason of such action having been done during the period of any vacancy in the Board.

## CHAPTER IV

## EXAMINATION

**21. Examination.-**

Examination for the grant of Certificate of Proficiency as a Boiler Operation Engineer shall be held by the Board at such place and on such dates as may be notified by the Secretary from time to time in the State or Union Territory.

**22. Postponement of examination.-**

When a date fixed for the examination is declared as a gazetted holiday or when for any unforeseen reason the examination cannot be held on the date fixed, the Chairman may fix some other date for holding the examination and the same shall be duly notified to the candidates and the members of the Board of Examiners.

## CHAPTER V

## CERTIFICATE

**23. Capabilities of holders of Certificate.-**

(1) The Certificate of Proficiency as a Boiler Operation Engineer shall qualify the holder thereof to be incharge of a boiler or boilers of any type and size provided that the boilers are so situated that none of them is at a distance of more than fifty meters radius from any one of them.

(2) The holder of a Certificate of Proficiency as a Boiler Operation Engineer shall for all intents and purposes be deemed to have fulfilled the requirements of the Boilers Attendants' Rules, 2011:

Provided that a Boiler Operation Engineer holding Certificate of Proficiency prior to the publication of this notification in the official Gazette as a Boiler Operation Engineer issued by a Government prior to the date of this Notification shall be eligible to be in-charge of boilers(s) as mentioned in the Certificate of Proficiency.

**24. Endorsement on a Certificate.-**

A person holding a Certificate of Proficiency as a Boiler Operation Engineer granted by a Board of any other State or Union Territory shall on application have the certificate endorsed for validity in the State or Union Territory in which he applies for services. Such endorsement shall be made by the Chairman of the Board.

**25. Fee.-**

A Fee of Rs. 200/- (Rupees Two hundred only) shall be paid for endorsement on the certificate which shall not be refundable. Fee shall be paid by Treasury Challan or such other mode as the Government may notify in this behalf.

## CHAPTER VI

## APPLICATION FOR EXAMINATION

**26. Form of application.-**

Every application for examination shall be in Form 'A'. The applicant shall fill in such part of the Form as are to be filled in by a candidate and shall sign the form in the presence of a Gazetted Officer or any Magistrate or his employer who shall attest his signature. The application so filled in shall be forwarded to the Secretary accompanied by -

(a) one attested copy of each of the testimonials in respect of academic qualifications, and originals alongwith their copies for practical experience of the candidate. All originals in respect of academic qualifications shall be produced at the time of interview;

(b) testimonials of good character from his employer with a certificate of age;

(c) a Treasury Challan or such other mode as the Government may specify in this behalf in support of payment of the fee specified in these rules for the examination at which the applicant prefers to appear; and

(d) two copies of recent passport size photographs (size 50mm x 65mm) one of which shall bear the signature of the applicant on the back, duly attested by a Gazetted Officer or candidate's employer.

**27. Candidate to produce satisfactory testimonials.-**

(1) No candidate shall be admitted to an examination who cannot produce satisfactory testimonials certifying his experience, ability, and good conduct for the whole period of his qualifying service or any unaccounted break in the period of qualifying service. Such testimonials shall clearly state the capacity in which candidate was employed, whether as an Apprentice Engineer, Supervisor, Assistant Engineer etc. and the periods of such employment stating the dates between which candidate was so employed.

(2) A testimonial shall be signed by a person under whom the candidate was employed and be countersigned by the owner or agent of the mill, factory or workshop or by such other persons as the Government may notify in this behalf.

(3) Candidates who have undergone a course of training at a recognised Engineering College or Technical Institution must produce either the degree or diploma of the course or a certificate from the Principal or Superintendent of the Institution giving the period devoted in completing the course.

(4) A testimonial in respect of service in a steamship may be signed by the Chief Engineer and counter signed by the master of the vessel or may be in the form of a seaman's discharge certificate issued by a Shipping Master.

(5) A testimonial of service rendered on railway boilers or boilers belonging to a Government Department or local bodies, shall be signed by a responsible officer under whom the candidate has directly served and countersigned by the head of the Department concerned.

**28. Doubtful testimonials.-**

If the Secretary has reason to doubt the truth of any statement made in any application or testimonials, he may make such enquiries as he thinks fit to verify the same.

**29. False testimonials.-**

(1) If on enquiry the Secretary is satisfied that any testimonial submitted by a candidate is false in any material particulars, he shall submit his findings to the Chairman who may by a written order debar such candidate from being admitted to any examination held under these rules. If, on the strength of any such testimonials, a candidate has already been admitted to an examination, he shall be deemed to have failed in such examination and any certificate granted to him as a result of his having been declared to have passed such examination, shall be forthwith recalled and be cancelled by a notification published in the Official Gazette:

Provided that no action shall be taken under this rule without giving the applicant an opportunity of being heard in the matter.

(2) Anybody aggrieved by the decision of the Chairman may, within thirty days of the date of the receipt of the order, appeal to the Government whose decision thereon shall be final.

**30. Keeping of applications and copies of testimonials.-**

Applications and copies of testimonials submitted by candidates shall be kept as records in the office of the Chairman. The Original testimonials shall be returned to the candidate as soon as possible.

**CHAPTER VII**

**ELIGIBILITY CRITERIA**

**31. Age, qualifications and experience.-**

A candidate for a certificate of proficiency as a Boiler Operation Engineer shall not be less than twenty three years of age and shall not be admitted to the examination unless he.- :

(a) possesses a degree or diploma in Mechanical or Electrical or Chemical or Power Plant or Production or Instrumentation Engineering from a recognised Institution;

(b) has served for not less than two years in case of Degree holders and for five years in case of Diploma holders in the operation and / or maintenance of a Boiler of not less than one thousand square meters heating surface or a Battery of Boilers of not less than one thousand square meters heating surface in aggregate out of which at least one Boiler of not less than five hundred square meters heating surface. However, for degree holders or post graduate diploma holders from a National Power Training Institute, requirement of minimum working experience shall be one year.

## CHAPTER VIII

## SYLLABUS FOR EXAMINATION

**32. Syllabus for examination.-**

A candidate in order to be qualified for a certificate of proficiency under these rules, shall, inter alia, satisfy the examiner that he -

(a) can calculate loads, areas, volumes, quantities and weights;

(b) can give description of the principal types of steam boilers used on land and to state the purposes and reasons for which different types of boilers are employed; and from the data and formulae supplied, calculate the safe working pressure for any part of a boiler in accordance with the Indian Boiler Regulations;

(c) can calculate the direct stress, the torsional stress and the bending stress in round bars and shafts and the bending stress in rectangular bars and levers with given load;

(d) understands the working and management of steam boilers, super heaters and economizers;

(e) understands the use and purpose of various valves, cocks, mountings, fitting and other safety devices;

(f) can give a description of and explain the functions of feed pumps, feed injectors, feed regulators, feed water filters and softeners, feed heaters, air heaters, calorifiers, steam accumulators, forced draught, induced draught and automatic draught control devices;

(g) can answer questions on fact relating to combustion, heat and steam and calculate consumption of coal and water and quantity of steam that may be generated from a given heating surface under the various systems of draught, in any land boiler and also calculate the overall efficiency of boiler plant;

(h) can explain jet and surface condensation, reheating and the working of steam expansion;

(i) can explain the general methods employed in laying foundation for boilers and chimneys and the suitable area and height of chimneys to promote efficient combustion;

(j) can explain the significance of principal appliances in use for the prevention of smoke and the principle on which they work and give description of the principal mechanical stokers, pulverisers, gas, oil and pulverized fuel systems in use;

(k) understands the need for periodical cleaning the methods used for prevention of scale or other deposits on heating surfaces and the necessity for maintaining a certain PH value in feed water;

(l) can detect defects in boilers and state the means and methods of rectifying them.

(m) understands the precautions to be taken for starting a boiler and economiser from cold or from banked fire condition;

(n) understands the procedure to be adopted in putting an economizer out of commission while the boiler is on steam;

(o) can explain the methods adopted for the achievement of fuel economy and the use of various instruments used in a Boiler House;

(p) materials used in Boiler components and piping; and

(q) can read and prepare a working sketch and drawing of boilers and boiler mounting or parts thereof.

## CHAPTER IX

## MODE OF EXAMINATION

**33. Nature of Examination.-**

Examination for certificate of proficiency as a Boiler Operation Engineer shall be of such nature as to test the practical ability and technical knowledge of the candidates to be in charge of steam generating plants of all types and pressures in land use.

**34. Subjects for Examination.-**

Examination shall be conducted in the following manner:-

(1) written examination consisting of one paper on Boilers to cover the syllabus stipulated under sub-rule (a) to sub-rule (h) of rule 32 and another paper on Boilers to cover the syllabus stipulated under sub-rule (i) to sub- rule (p) of rule 32.

(2) A written drawing examination covering sub-rule (q) of rule 32.

(3) An oral examination to answer questions pertaining to Boiler Practices and if required by the examiner to demonstrate in the examination room or in a workshop, his ability to carry out the practical aspects of his duties in a Boiler House.

**35. Assessment of work.-**

A candidate shall secure at least forty five per cent of the marks in each written paper as well as in the oral and drawing examinations; but the aggregate should not be less than fifty per cent of the total marks in order that he can be awarded a certificate of proficiency under these rules.

**36. Fees for Examination.-**

A Candidate for examination for certificate of proficiency as a Boiler Operation Engineer shall pay a fee of ₹.1500/- (Rupees One thousand five hundred only). Fee shall be paid by Treasury Challan or such other mode as the Government may notify in this behalf.

**37. Refund or Fee.-**

A candidate once admitted to an examination under these rules shall not be entitled to any refund of fees. When a candidate is unavoidably absent from the examination on the date fixed, the Chairman may allow him to appear without payment of a second fee at the next examination.

**38. Fee for candidate found ineligible.-**

A candidate who has paid the examination fee but is found ineligible for an examination shall forfeit the said fee.

## CHAPTER X

## GRANT OF CERTIFICATES

**39. Grant of certificate of proficiency.-**

If a candidate passes the examination, his result shall be notified in the State official Gazette or Union Territory official Gazette and he shall be granted a certificate of proficiency as soon as practicable after such publication.

**40. Form of certificate.-**

A certificate of proficiency as a Boiler Operation Engineer shall be in Form 'B'.

**41. Application for endorsement on a certificate.-**

An application for endorsement in the certificate for validity in a State or Union Territory other than the State or Union Territory of issue, shall be made in Form 'A'.

**42. Identification requirement.-**

Every certificate granted under these rules shall bear a bust photograph of the holder thereof previously submitted along with his application under rule 26 and his signature and such other particulars as may be required for the purpose of identification.

**43. Grant of duplicate certificate.-**

(1) Whenever the holder of a certificate proves to the satisfaction of the Chairman that the certificate granted to him under these rules has been lost, stolen or destroyed or mutilated, he shall be granted on payment of a fee of ₹. 200/-( Rs. Two hundred only), a duplicate certificate to which, by the record so kept as aforesaid, he appears to be entitled, which shall have for all purposes the same validity as the original certificate. The words "Duplicate Certificate" shall be written on such certificate. Fee shall be paid by Treasury Challan or such other mode as the Government may notify in this behalf.

(2) If on enquiry the Secretary is satisfied that any statement made by the applicant for the issue of duplicate certificate is false, he shall report the case to the said Board at its next Meeting and the Board may at its discretion cancel the certificate or permit the grant as aforesaid of a duplicate certificate either immediately or after such period not exceeding twelve months as the Board may think fit having regard to the circumstances of each case.

**44. Application for duplicate certificate.-**

Application for a duplicate certificate shall be lodged with the Chairman with a declaration before a Gazetted Officer or a Magistrate stating that the certificate granted under these rules, has been lost.

**45. Invalidity of original certificate.-**

On the issue of a duplicate certificate, the original certificate shall cease to be valid, and shall if in the possession of the holder thereof be returned to the office of the Chairman for cancellation.

**46. Record of duplicate certificate.-**

Duplicate of all certificates granted under these rules shall be recorded in the office of the Chairman.

## CHAPTER XI

## ENQUIRY

**47. Enquiry regarding certificate holders.-**

If a District Magistrate or the Chief Inspector or Director of Boilers has reason to believe from any cause whatsoever,that, any enquiry should be made into allegations of incompetence, drunkenness, misconduct or negligence of duties on the part of a Boiler Operation Engineer holding Certificate of Proficiency under these rules, they shall either themselves make such enquiry or cause it to be made by their subordinate officers, and

(a) the proceedings shall be held in the presence of the person whose conduct forms the subject of enquiry and he shall have an opportunity of making any statement he may wish to make and of producing any evidence in his defence.

(b) the proceeding of any such enquiry together with the findings thereon by the officer conducting the enquiry shall be forwarded by that officer for decision of the Board.

**48. Surrender of certificate.-**

When an enquiry is being conducted under rule 47, the holder of such certificate shall, on demand by the officer in charge of the enquiry, forthwith surrender his certificate to the said officer pending the result of such enqiry.

**49. Decision of the Board.-**

(1) On receipt of the proceeding of the enquiry conducted under rule 47 together with findings thereon the Board may allow the certificate to stand or suspend it for such period as it thinks fit or may cancel the certificate permanently.

(2) Before taking any action under sub-rule (1) the candidate shall be given an opportunity of being heard in the matter.

(3) Anybody aggrieved by the decision of the Board may, within thirty days of the date of the receipt of the order, appeal to the government whose decision thereon, shall be final.

## FORM 'A'

**(See rules 26 and 41)**

**Application for certificate of proficiency as Boiler Operation Engineer**

Part I- Name, etc. of the applicant.

2. Name (in full).
3. Father's Name
4. Nationality.
5. Date of Birth.
6. Place of Birth
7. Permanent Address
8. Whether appeared in any previous examination
9. If so, details of date and place

Photograph

## Part-II: PARTICULARS OF ALL CERTIFICATES SUBMITTED

| Number of the Certificate | Class of Certificate | Place of issue | Date of issue | If at any time suspended or cancelled, and if so state by whom | Date of suspension or cancellation | Reasons of suspension or cancellation |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

## Part-III: LIST OF TESTIMONIALS AND STATEMENTS OF SERVICE

(the testimonials to be numbered serially corresponding to the numbers given in column 1 below)

| Serial Number of testimonials | Date of testimonials | Name of person signing the testimonials | Address and designation of factory or Workshop where employed | Number, type and heating surface of boilers worked on | Capacity in which employed | Service of Applicant | | Period for which employed | | | Not to be filled in by the applicant | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Date of commencement | Date of termination | Years | Months | Days | Initial of Verifier | Remarks |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

Total Service
Time served for which certificates are produced.
Time served for which no certificates are produce

**Part IV – DECLARATION TO BE MADE BY THE APPLICANT**

I do hereby declare that the statements made in Part I, II and III of this Form are correct and true to the best of my knowledge and belief; and that the papers enumerated in Part II and submitted with this form are true and genuine documents and further that the copies of the documents submitted with this form are true and correct. I further declare that the statements made in Part III contain a true and correct account of the whole period of my service without exception, and I make this declaration conscientiously believing the same to be true.

Dated at this day of 20

Signature of the applicant

Present Address

Signed in the presence of

Signature……………………

Designation ……………………..

NOTE :- 1. Every application must be accompanied with the requisite fee in the manner as may be prescribed by the Government.

2. Two copies of a recent bust photograph of the applicant (Size 50mm x 65mm) must accompany the application with applicant's signature on the back-thereof, duly attested by a Gazetted Officer or the candidate's employer.

3. Any, person making a false statement for the purpose of the admission to the examination renders himself liable to prosecution.

4. Incomplete application is liable to be rejected.

**PART V**

(Not to be filled by the applicant)

Certified that Shri …………………………………….. has been examined for Certificate of Proficiency as Boiler Operation Engineer and that he has passed/failed in the examination held during ………………………………..

Issue of Certificate of proficiency as Boiler Operation Engineer when certified to have passed Certificate No. ………………….. issued on ………………………… and duplicate recorded.

(Secretary)

Board of Examiners

**FORM B**

**(See Rule 40)**

**Certificate of proficiency as a Boiler Operation Engineer under the Boiler Operation Engineers' Rules, 2011**

No …………………….. of ………………………………….. 20 …………………………………

Shri………………………………………………………………………… aged about ……………………. Years, at present residing at ………………………………………………………………………………………………………………………………………… having satisfied the Board of Examiners appointed under the above noted rules of his proficiency to fulfill the duties of a Boiler Operation Engineer is granted under the Boiler Operation Engineer's Rules, 2011, this certificate of proficiency authorizing him to be incharge of boilers of any type or size provided that all the boilers are situated within a radius of 50 meters.

Dated at ……….. this ………….. Day of ……………… 20 …………….

Secretary

Board of Examiners

Chairman

Board of Examiners

Photo

Description Roll

1. Date and Place of Birth …………………………..

2. Permanent address ………………………………

3.Nationality ………………..

4. Height (without shoes) …………………………….

5.Marks of Identification ………………………………

6. Left Thumb impression …………………………….

Signature of applicant

Endorsements

[F.No. 6(11)/2009-Boilers]

RENU SHARMA, Jt. Secy.

## MINISTRY OF COMMERCE AND INDUSTRY

**(Department of Industrial Policy and Promotion)**

**NOTIFICATION**

**New Delhi, the 15th March, 2011**

**G.S.R. 213 (E).-** In exercise of the powers conferred by clause (f) of sub-section (1A) of section 28A of the Boilers Act, 1923 (5 of 1923), the Central Government hereby makes the following rules, namely:-

**CHAPTER-I**

**Preliminary**

**1. Short title and commencement.-**

(1) These Rules may be called the Boiler Attendants, Rules, 2011.

(2) They shall come into force on the date of notification in the Official Gazette.

**2. Definitions.**-

In these rules , unless the content otherwise requires,-

(a) "Act" means the Boilers Act, 1923, (5 of 1923);

(b) "Board" means the Board of Examiners constituted under these rules;

(c) "Boiler Attendant" means a person granted with a certificate Competency as a boiler attendant of the class under these rules;

(d) "Chairman" means the Chairman of the Board;

(e) "Chief Inspector" shall have the meaning assigned to it under clause (c) of section 2 of Boilers Act, 1923 (5 of 1923);

(f) "Form" means a form appended to these rules;

(g) "Government" means the State Government or Administration of Union Territory ;

(h) "Secretary" means the Secretary to the Board;

(i) "Section" means a Section of the Act;

(j) any reference in these rules to a boiler or boilers shall be deemed to include also a reference to an economiser or economisers;

## CHAPTER-II

## GENERAL

**3. Person holding Boiler Attendant's Certificate to be in charge of Boilers.-**

The owner of a single boiler or two or more boilers connected in a battery or of many separate individual boilers should have a boiler attendant as mentioned in rule 23 in addition to such number of boiler attendants as may be specified by the Chief Inspector or Director of Boilers:

Provided that the Chief Inspector or Director of Boilers may permit any Boiler Attendant to remain in-charge of a boiler for a maximum period of three months not withstanding any thing contrary contained in these rules:

Provided further that nothing in these rules shall debar a person holding a first class certificate of competency granted under these rules from remaining in attendance and in charge of a boiler or boilers of any size and any such certificate shall for the purpose of these rules be deemed to have been granted under these rules.

**4. Competent person shall possess certificate and extent of qualification.-**

No person who does not possess a certificate of competency as a boiler attendant under these rules shall be deemed a fit and proper person to hold charge of a boiler.

**5. Production of** Certificate**.-**

Boiler attendant holding a certificate of competency under these rules shall, at all reasonable times during the period any boiler is in his charge or attendance, be bound to produce such certificate when called upon to do so by any of the persons empowered under section 15 to call for the production of a certificate or provisional order granted under the Act.

**6. Owner to furnish Chief Inspector or Director of Boilers with particulars of Certificates.-**

(1) The owner of a boiler who engages any person to be in-charge thereof, shall within seven days of such engagement furnish to the Chief Inspector or Director of Boilers with full particulars of such person including the serial number, date and place of issue of his certificate.

(2) The owner of a boiler who engages any person to hold charge of such boiler, in the event of such person leaving his employment or in the event of the death of such person, report that fact within seven days to the Chief Inspector or Director of Boilers.

**7. Limits of daily period of attendance, reliefs, and sphere of action.-**

(1) Person in-charge of a boiler shall be deemed to be in direct and immediate charge of the same when he is within ten meters of such boiler.

(2) A person in-charge of a boiler or boilers for which a certificate of competency is required under these rules may be relieved of charge in any one day for not more than two periods, which when combined do not exceed two hours, in duration by a person holding a first class certificate of competency as an attendant.

(3) The holder of a first class certificate of competency as a boiler attendant may also with the consent in writing of the Chief Inspector or Director of Boilers, relieve a person holding a certificate of proficiency as a Boiler Operation Engineer for a period which may extend to ten consecutive days which, in special circumstances, the Chief Inspector or Director of Boilers may extend to any length of time not exceeding thirty days at a time.

**8. When Boiler shall be deemed to be in use.-**

(1) Boiler shall be deemed to be in use for the purpose of these rules when there is fire in the furnace fire box or fire place for the purpose of heating the water in the boiler or under banked fire condition. A boiler shall be deemed to be not in use only when the fire is removed and all steam and water connections are closed.

(2) An economizer or waste heat boiler shall be deemed to be in use for the purpose of these rules when there is a flow of flue gases or other heating media past the economizer or waste heat boiler and an appreciable heat transfer takes place between the water and the heating gases or media.

## CHAPTER III

## BOARD OF EXAMINERS

**9. Constitution of the Board of Examiners.-**

(a) A Board of Examiners shall be constituted for the State or Union territory consisting of the Chief Inspector or Director of Boilers, a Deputy Chief Inspector or Inspector or equivalent as nominated by the Chief Inspector or Director of Boilers, and not less than three other members having academic and practical knowledge of prime movers and modern boiler practices to be appointed by the Government from time to time.

(b) The Chief Inspector or Director of Boilers shall be the ex-officio Chairman and Deputy Chief Inspector or Inspector or equivalent nominated by the Chief Inspector or Director of Boilers shall be the ex-officio Secretary to the Board.

**10. Term of Office of the Members.-**

The term of office of each of the members other than the ex-officio members of the Board shall be three years. If a member leaves the State or Union Territory permanently or absents himself from three consecutive meetings without the permission of the Board, he shall be deemed to have vacated his seat on the Board and another person may be appointed in his place for the unexpired portion of his term.

**11. Functions of the Board.-**

The Board of Examiners shall -

(i) conduct examinations and practical tests of candidates for the grant of certificates of competency as a Boiler Attendant Class-I & II;

(ii) have power to appoint any person as a paper setter and examiner at any examination ;

(iii) grant certificate of competency as a Boiler Attendant Class-I & II ; and

(iv) consider the reports of enquiries into allegations of drunkenness, negligence of duty, misconduct on the part of Boiler Attendants.

**12. Meeting of the Board.-**

The Board shall meet as often as may in the opinion of the Chairman be necessary for transacting its business and at such place and time as may be appointed by the Chairman.

**13. Notice of meeting and list of business.-**

(1) Notice of not less than fifteen days from the date of posting shall be given of the time and place fixed for each meeting of the Board to every member of the Board, and with such notice shall be attached the list of business to be discussed at the meeting:

Provided that if the Chairman calls any meeting for considering any matter which in his opinion is urgent, a notice giving such reasonable time as he may consider necessary, shall be deemed sufficient.

(2) Any business which is not on the list shall not be considered at the meeting except with the permission of the Chairman.

**14. Quorum.-**

The Chairman or the Secretary and two members of the Board of Examiners shall form a quorum.

**15. Chairman to preside at meetings of the Board.-**

The Chairman shall preside over all meetings of the Board and in his absence, a member chosen by the members present at the meeting shall preside over the meeting.

**16. Secretary of the Board.-**

The Secretary shall maintain a register of Boiler Attendants holding certificates of competency and shall perform such other functions as are specified in these Rules or as the Chairman may direct from time to time.

**17. Board's endorsement on application.-**

The Board shall endorse on the printed application form of each candidate the result of his examination for a certificate of competency as a Boiler Attendant Class I and Class II, as the case may be. The endorsed application shall be returned to the Secretary.

**18. Board's Power to refuse issue of Certificate.-**

The Board may direct any candidate, who in the opinion of the majority of the members appears too old or physically unfit through deformity, constitutional weakness, defective eyesight, deafness or loss of a limb to perform efficiently the duties of a Boiler Attendant, to produce a certificate of fitness from a Registered Medical Practitioner. If, however, the candidate

fails to produce a certificate of physical fitness, the Board shall have power to refuse the issue of a certificate of competency as a Boiler Attendant.

**19. Examiner's Fees.-**

Each member of the Board of Examiners and any other examiner appointed under rule 9 except Chairman and Secretary shall be entitled to receive fees for examining candidates under these rules and the rate of fees shall be as follows:-

| | | |
|---|---|---|
| (a) | Sitting fee for non official Board Members for Board Meeting | Rs. 500/- |
| (b) | Fee for examining each candidate for First Class Boiler Attendant | Rs. 20/- |
| (c) | Fee for examining each candidate for Second Class Boiler Attendant | Rs. 10/- |

**20. Actions of the Board.-**

No action of the Board shall be deemed to be invalid by reasons of any defect in the constitution of the Board or by reason of such action having been done during the period of any vacancy in the Board.

**CHAPTER IV**

**EXAMINATION**

**21. Examination.-**

Examination for the grant of certificate of competency as a Boiler Attendant shall be held by the Board at such place and on such dates as may be notified by the Secretary from time to time in the State or Union Territory.

**22. Postponement of examination.-**

When a date fixed for the examination is declared as a gazetted holiday or when for any unforeseen reason an examination cannot be held on the date fixed, the Chairman may fix some other date for holding the examination and the same shall be duly notified to the candidates and the members of the Board of Examiners.

**CHAPTER V**

**CERTIFICATE**

**23. Classes of certificates and Capabilities of holders of Certificates.-**

(1) Except as otherwise provided in these rules, there shall be two classes of certificates of competency granted hereunder. The certificate of the First Class shall qualify a holder thereof to be in-charge of a single boiler with steam pipes of any type or capacity or two or more boilers in a battery or of many separate individual boilers, the total heating surface of which does not exceed 1000 square meters, provided that such boilers shall be situated within a radius of 30 meters in the same premises and belong to one owner and provided he is assisted by a second class boiler attendant or such number of firemen as are considered necessary by the Chief Inspector or Director of Boilers.

(2) A certificate of the Second Class shall qualify the holder thereof to be in-charge of a single boiler with steam pipes of any type, the total heating surface of which does not exceed two hundred square meters. A Second Class boiler attendant may, however, attend to a battery of boilers consisting of not more than three connected boilers not exceeding two hundred square meters in aggregate of total heating surface provided he is assisted by such number of firemen as are considered necessary by the Chief Inspector or Director of Boilers.

Provided that-

(i) a Boiler Attendant holding First Class Boiler Attendant Certificate of Competency issued by a Government prior to the date of this Notification shall be eligible to be in-charge of boilers(s) of capacity mentioned at (1) above.

(ii) a Boiler Attendant holding Second Class Boiler Attendant Certificate of Competency issued by a Government prior to the date of this Notification shall be eligible to be in-charge of boilers(s) of capacity mentioned at (2) above.

(iii) a Boiler Attendant holding Boiler Attendant Certificate of Competency of a Class other than First Class or Second Class issued by a Government prior to the date of this Notification shall be eligible to be in-charge of boilers(s) of capacity as mentioned in the Certificate of Competency.

**24. Endorsement on a Certificate.-**

(1) A person holding a certificate of competency as a Boiler Attendant granted by a Board of any other State or Union Territory shall on application have the certificate endorsed for validity in the State or Union Territory in which he applies for services. Such endorsement shall be made by the Chairman of the Board.

(2) A person holding a National Apprenticeship Certificate in the field of Boiler Attendant under the Apprentices Act, 1961 shall on application have the certificate endorsed equivalent to the Second Class Boiler Attendant Certificate of Competency under these rules, in the State or Union Territory in which he applies for services. Such endorsement shall be made by the Chairman of the Board.

**25. Fee.-**

A Fee of Rs. *100-* (Rupees one hundred only) shall be paid for endorsement on the certificate which shall not be refundable. Fee shall be paid by Treasury Challan or such other mode as the Government may, by notification, specify in this behalf.

**CHAPTER VI**

**APPLICATION FOR EXAMINATION**

**26. Form of application.-**

Every application for examination shall be in Form' A'. The applicant shall fill in such part of the Form as are to be filled in by a candidate and shall sign the form in the presence of a Gazetted Officer or any Magistrate or his employer who shall attest his signature. The application so filled in shall be forwarded to the Secretary and shall be accompanied by -

(a) one attested copy of each of the testimonials in respect of academic qualifications, and originals alongwith their copies for practical experience of the candidate. All originals in respect of academic qualifications shall be produced at the time of interview;

(b) testimonials of good character from his employer with a certificate of age;

(c) a Treasury Challan or such other mode as the Government may specify in this behalf in support of payment of the fee specified in these rules for the examination at which the applicant prefers to appear; and

(d) two copies of recent passport size photographs (size 50mm x 65mm) one of which shall bear the signature of the applicant on the back, duly attested by a Gazetted Officer or candidate's employer.

**27. Candidate to produce satisfactory testimonials.-**

(1) No candidate shall be admitted to an examination who can not produce satisfactory testimonials certifying his experience, ability and good conduct for the whole period of his qualifying service or any unaccounted break in the period of qualifying service. Such testimonials shall clearly state the capacity in which the candidate was employed viz. as an Apprentice Attendant or II Class Boiler Attendant etc. and the periods of such employment stating the dates between which candidate was so employed.

(2) A testimonial shall be signed by a person under whom the candidate was employed and be countersigned by the owner or agent of the mill, factory or workshop or by such other persons as the Government may prescribe in this behalf.

(3) Candidate who have undergone a course of training at an Industrial Training Institute or Technical Institution, must produce either the certificate/diploma of course or certificate from the Principal or Superintendent of the Institution giving the period devoted in completing the course.

(4) A testimonial in respect of service in a steamship may be signed by the Chief Engineer and counter signed by the master of the vessel or may be in the form of a seaman's discharge certificate issued by a Shipping Master.

(5) A testimonial of service rendered on railway boilers .or boilers belonging to a Government Department or local bodies, shall be signed by a responsible officer under whom the candidate has directly served and countersigned by the head of the Department concerned.

**28. Doubtful testimonials.-**

If the Secretary has reason to doubt the truth of any statement made in any application or testimonials, he may make such enquiries as he thinks fit to verify the same.

**29. False testimonials.-**

(1) If on enquiry the Secretary is satisfied that any testimonial submitted by a candidate is false in any material particulars, he shall submit his findings to the Chairman who may by a written order debar such candidate from being admitted to any examination held under these rules. If, on the strength of any such testimonials, a candidate has already been admitted to an examination, he shall be deemed to have failed in such examination and any certificate granted to him as a result of his having been declared to have passed such examination, shall be forthwith recalled and be cancelled by a notification published in the Official Gazette:

Provided that no action shall be taken under this rule without giving the applicant an opportunity of being heard in the matter.

(2) Anybody aggrieved by the decision of the Chairman may within thirty days of the date of the receipt of the order, may appeal to the Government whose decision thereon shall be final.

**30. Keeping of applications and copies of testimonials.-**

Applications and copies of testimonials submitted by candidates shall be kept in the office of the Chairman. Original testimonials shall be returned to the candidate as soon as possible.

## CHAPTER VII

## ELIGIBILITY CRITERIA

**31. Age, qualifications and experience for Second Class Boiler Attendant candidates.**-A candidate for a certificate of competency as a Boiler Attendant of the Second Class shall not be less than eighteen years of age and shall not be admitted to the examination unless he:-

(a) has passed matriculation or equivalent examination from a recognized institution or board ; and.

(b) has served for not less than two years, in the capacity of a Fireman or Operator or an Assistant Fireman or Assistant Operator on a steam boiler; or

(c) has served for not less than three years as a fitter where boilers are manufactured or erected, operated or repaired. Out of this he should have served as Assistant Fireman for at least one year; or

(d) must have served for not less than two years on small industrial boilers, in case of Industrial Training Institutes certificate holder.

**32. Age, qualifications and experience requirement for First Class Boiler Attendant candidates.-**A candidate for a certificate of competency as a Boiler Attendant of the first class shall not be less than twenty years of age and he possesses a certificate of the second class and shall not be admitted to the examination unless he-

(a) has served for not less than two years, as boiler attendant with second class certificate of competency as sole working charge of a boiler whose rated heating surface is not less than fifty square meters; or

(b) produces from the head of an industrial or technical institution, a certificate stating that he has completed a three years course of training, one year of which must have been as an apprentice in a steam power plant of a mill or a factory or an engineering workshop where engines and boilers are repaired or made and in addition has served for not less than one year as sole working charge of a boiler of not less than fifty square meters of heating surface with second class Boiler Attendant certificate of competency; or

(c) has worked for not less than two years as Fireman or Assistant Fireman with second class Boiler Attendant certificate of competency under the charge of first class Boiler Attendant on boiler having heating surface of more than fifty square meters.

## CHAPTER VIII

## SYLLABUS FOR EXAMINATION

**33. Syllabus for Second Class Boiler Attendant.-**

A candidate, in order to be qualified for a certificate of competency of the Second Class, shall, inter alia, satisfy the examiners that-

(a) he clearly understands-

(i) the working and management of a steam boiler and economiser;

(ii) the use and purpose of the various valves, cocks, mountings and fittings;

(iii) the precautions to be taken and procedure to be observed before starting fires and when raising steam ;

(iv) the use of a feed pump and injector;

(v) the reading of the pressure gauge;

(vi) the need for periodical cleaning and pure water supply and for prevention of scale or other deposits on heating surfaces ;

(vii) the need for periodical inspection of boilers and the manner in which they should be prepared for thorough inspection, hydraulic test and steam test;

(viii) the precautions to be taken before entering or allowing any person to enter a boiler that is connected to another boiler under steam ;

(ix) the use of the best means of firing for the prevention of smoke;

(x) the danger of water lodging in steam pipes and the precautions to be observed in draining ;

(xi) the procedure to be followed in the event of shortage of water, bulging or fracture of furnaces or flat plates or bursting of tubes or of any accident to a boiler or steam pipe;

(xii) precautions to be taken when starting an economiser to work after a period of rest; and

(xiii) procedure to be adopted in bringing an economiser into commission and also for putting it out of commission while the boiler is on steam; and that-

(b) he is able -

(i) to stoke a boiler including cleaning and banking fires in a workmanlike manner;

(ii) to show how avoidable smoke may be prevented;

(iii) to blow through and test the correctness of water gauge glasses and test cocks;

(iv) to replace a gauge glass and show how a false water-level might be shown;

(v) to ease a safety valve and use a blow down cock or valve;

(vi) to adjust a high steam and low water safety valve and renew a fusible plug ;

(vii) to pack pump or valve chest glands;

(viii) to grind and adjust cocks and valves;

(ix) to take a feed pump or injector to pieces and replace in working order; and

(x) to handle the appliances provided for keeping the economiser clean.

**34. Syllabus for First Class Boiler Attendant.-**

A candidate, in order to be qualified for a certificate of competency of the First Class, shall satisfy the examiners that in addition to the subjects specified for candidates for certificate of competency of the Second Class, he has at least a rudimentary knowledge of the principal elementary facts relating to combustion, heat and steam ; and that he is able to explain inter alia -

(a) the working and management of steam boilers, super heaters and economizer;

(b) the use and purpose of various valves, cocks, mounting fitting and other mountings fitting and other safety devices;

(c) description and the functions of feed pumps, feed injector, feed regulators, feed water filters and softeners, feed heaters, air heaters, calorifiers, steam accumulators, force draught, induced draught and automatic draught control devices;

(d) answer to question on fact relating to combustion, heat and steam and calculate consumption of coal and water and quantity of steam that may be generated from a given grate area of heating surface under the various systems of draught, in any land boiler and also calculate the overall efficiency of boiler plant;

(e) the significance of principal appliance in use for the prevention of smoke and the principle on which they work and give description of the principal mechanical stokers, pulverizers, gas, oil and pulverized fuel systems in use;

(f) the need for periodical cleaning, the methods used for prevention of scale or other deposits of heating surfaces and the necessity for maintaining a certain PH value in feed water;

(g) detection of defects in boilers and state the means and methods of rectifying them;

(h) the precautions to be taken for starting a boiler and economizer from cold or from banked fire condition;

(i) the procedure to be adopted in putting an economizer out of commission while the boiler is on steam;.

(j) the methods adopted for the achievement of fuel economy and the use of various instruments used in a Boiler House;

(k) the principal causes and effects of corrosion and incrustation and the usual remedies employed;

(l) the object of the use of water softeners;

(m) the principles on which feed pumps and injectors work;

(n) the principles on which appliances for the prevention of smoke works; and

(o) the purpose of super-heaters, economizers, feed heaters, feed filters, forced and induced draft appliances and mechanical stokers .

## CHAPTER IX
## MODE OF EXAMINATION

**35. Nature of Examination.-**

Examination for certificate of competency as a Boiler attendant shall be of such nature as to test the practical ability and technical knowledge of the candidates to be in charge of steam generating Boilers.

**36. Subjects for Examinations.-**

Examination shall be conducted in the following manner:-

(a) An oral examination to answer questions pertaining to Boiler Practice; and

(b) if required by the examiner to demonstrate in the examination room or in a workshop his ability to carry out the practical aspects of his duties in a Boiler House.

**37. Fee for Examination.-**

(1) A candidate for examination for certificate of competency shall pay the fee as follows:-

(a) Examination for First Class Certificate: (Rs.500/- Rupees five hundred only);

(b) Examination for Second Class Certificate: Rs.300/-(Rupees three hundred only)

(2) Fee shall be paid by treasury challan or such other mode as the Government may notify in this behalf.

**38.. Refund of Fee.-**

A candidate once admitted to an examination under these rules shall not be entitled to any refund of fee. When a candidate is unavoidably absent from the examination on the date fixed, the Chairman may allow him to appear without payment of a second fee at the next examination.

**39.. Fee of candidate found ineligible.-**

A candidate who has paid the examination fee but is found ineligible for an examination shall forfeit the said fee.

## CHAPTER X
## GRANT OF CERTIFICATES

**40. Grant of certificate of competency.**–

If a candidate passes the Examination, his result shall be notified in the State or Union Territory Official Gazette and he shall be granted a certificate of competency as soon as practicable after such publication.

**41. Form of certificate.-**

A certificate of competency as a Boiler Attendant shall be in Form 'B' or Form 'C' as applicable.

**42. Application for endorsement on a certificate.-**

An application for endorsement in the certificate for validity in a State or Union Territory other than the State or Union Territory of issue, shall be made in Form' A'

**43. Identification requirement.-**

Every certificate granted under these rules shall bear a bust photograph of the holder thereof previously submitted along with his application under rule 26 and his signature and such other particular as may be required for the purpose of identification.

**44. Grant of duplicate certificate.-**

(1) Whenever the holder of a certificate proves to the satisfaction of the Chairman that the certificate granted to him under these, rules has been lost, stolen or destroyed or mutilated, he shall be granted on payment of a fee of Rs.200/- (Rupees two hundred only), a duplicate certificate to which by the record so kept as aforesaid, he appears to be entitled, which shall have for all purpose the same validity as the original certificate. The words "Duplicate Certificate" shall be written on such certificate. Fee shall be paid by Treasury Challan or such other mode as the Government may notify in this behalf.

(2) If on enquiry, the Secretary is satisfied that any statement made by the applicant for the issue of duplicate certificate is false he shall report the case to the said Board at its next Meeting and the Board may at its discretion cancel the certificate or permit the grant as aforesaid of at duplicate certificate either immediately or after such period not exceeding twelve months as the Board may think fit having regard to the circumstances of each case.

**45. Application for duplicate certificate.-**

Application for a duplicate certificate shall be lodged with the Chairman with a declaration before a Gazetted Officer or a Magistrate stating that the certificate granted under these rules, has been lost.

**46. Invalidity of original certificate.-**

On the issue of a duplicate certificate, the original certificate shall cease to be valid, and shall if in the possession of the holder there of be returned to the office of the Chairman for cancellation.

**47. Record of duplicate certificate.-**

Duplicate of all certificates granted under these rules shall be recorded in the office of the Chairman.

## CHAPTER XI

## ENQUIRY

**48. Enquiry regarding certificate holders.-**

If a District Magistrate or the Chief Inspector or Director of Boilers has reason to believe from any cause whatsoever, that an enquiry should be made into allegations of incompetence, drunkenness, misconduct or negligence of duties on the part of a Boiler Attendanat holding Certificate of Competency under these rules, they shall either themselves make such enquiry or cause it to be made by their subordinate officers, and

(a) the proceedings shall be held in the presence of the person whose conduct forms the subject of enquiry and he shall have an opportunity of making any statement he may wish to make and of producing any evidence in his defence;

(b) the proceeding of any such enquiry together with the findings thereon by the officer conducting the enquiry shall be forwarded by that officer for decision of the Board.

**49. Surrender of certificate.-**

When an enquiry is being conducted under rule 48, the holder of such certificate shall, on demand by the officer in charge of the enquiry, forthwith surrender his certificate to the said officer pending the result of such enquiry.

**50. Decision of the Board.-**

(1) On receipt of the proceeding of the enquiry conducted under rule 48 together with findings thereon, the Board may allow the certificate to stand or suspend it for such period as it thinks fit or may cancel the certificate permanently.

(2) Before taking any action under sub-rule (1), the candidate shall be given an opportunity of being heard in the matter.

(3) Anybody aggrieved by the decision of the Board may, within thirty days of the date of the receipt of the order, appeal to the government whose decision thereon, shall be final.

## FORM 'A'

**(See rules 26 and 42 )**

**Application for certificate of competency as Boiler Attendant**

Part I - Name, etc. of the applicant.

1. Name (in full).
2. Father's Name.
3. Nationality.
4. Date of Birth.
5. Place of Birth
6. Permanent Address

Photograph

7. Whether appeared in any previous examination
8. If so, details of place and date

**Part II: PARTICULARS ALL CERTIFICATES SUBMITTED**

| Number of the Certificate | Class of Certificate | Place of issue | Date of issue | If at any time suspended or cancelled, and if so state by whom | Date of suspension or cancellation | Reasons of suspension or cancellation |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

## Part-III: LIST OF TESTIMONIALS AND STATEMENTS OF SERVICE

**(the testimonials to be numbered serially corresponding to the numbers given in column 1 below)**

| Serial Number of testimonials | Date of testimonials | Name of person signing the testimonials | Address and designation of factory or Workshop where employed | Number, type and heating surface of boilers worked on | Capacity in which employed | Service of Applicant | | Period for which employed | | | Not to be filled in by the applicant | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Date of commencement | Date of termination | Years | Months | Days | Initial of Verifier | Remarks |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

Total Service
Time served for which certificates are produced.
Time served for which no certificates are produced

**Part IV – DECLARATION TO BE MADE BY THE APPLICANT**

I do hereby declare that the statements made in Part I, II and III of this Form are correct and true to the best of my knowledge and belief; and that the papers enumerated in Part II and submitted with this form are true and genuine documents and further that the copies of the documents submitted with this form are true and correct. I further declare that the statements made in Part III contain a true and correct account of the whole period of my service without exception, and I make this declaration conscientiously believing the same to be true.

Dated at this day of 20

Signature of the applicant

Present Address

Signed in the presence of

Signature……………………

Designation ……………………..

NOTE :- 1. Every application must be accompanied with the requisite fee in the manner as may be prescribed by the Governmnent.

2. Two copies of a recent bust photograph of the applicant (Size 50mm x 65mm) must accompany the application with applicant's signature on the back-thereof, duly attested by a Gazetted Officer or the candidates employer.

3. Any, person making a false statement for the purpose of the admission to the examination renders himself liable to prosecution.

4. Incomplete application is liable to be rejected.

**PART V**

(Not to be filled by the applicant)

Certified that Shri …………………………………….. has been examined for Certificate of Comptency as First Class/Second Class Boiler Attandant and that he has passed/failed in the examination held during ……………………………….

Issue of Certificate of Comptency as First Class/Second Class Boiler Attandant when certified to have passed Certificate No. ………………….. issued on ………………………… and duplicate recorded.

(Secretary)

Board of Examiners

**Form B**

**(See Rule 41)**

**(First Class Boiler Attendant Certificate of Competency)**

(Granted under rule 41 of the Boiler Attendants' Rules, 2011)

No. ______________________of _______

Shri __________________________________________aged about ____________________Years, at present residing at _________________________________________________________________having satisfied the Board of Examiners of his competency to fulfill the duties of first Class Boiler Attendant, is granted under the Boiler Attendants' Rules, 2011, this certificate of competency as a First Class Boiler Attendant authorizing him to have charge of a single boiler with steam pipes of any type or capacity or two or more boilers with steam pipes in a battery or separated, the total heating surface of which does not exceed 1000 square meters, provided that such boilers shall be situated within a radius of 30 meters in the same premises and belong to one owner.

Dated at ____________________ this _______________ day of__________ 20___

Secretary — Chairman

Board of Examiners — Board of Examiner

Description Roll

PHOTO

1. Date and Place of Birth ……………………..
2. Permanent address …………………………
3. Nationality ……………………………………..
4. Height (without shoes) ………………………
5 Marks of Identification ………………………..
6 . Left Thumb impression ………………………

Signature of applicant

Endorsements

**Form C**

**(See Rule 41)**

**(Second Class Boiler Attendant Certificate of Competency)**

(Granted under rule 41 of the Boiler Attendants' Rules, 2011)

No. ___________ of ____________________________________

Shri _______________________________________________________aged about ______________________________ Years at present residing at_____________________________ having satisfied the Board of Examiners of his competency to fulfill the duties of Second Class Boiler Attendant is granted under the Boiler Attendants, Rules, 2011, this certificate of competency as a second Class Boiler Attendant authorizing him to have charge of a single boiler with steam pipe of any type, the heating surface of which does not exceed 200 square meters. He may, however, attend to a battery of boiler consisting of not more than three connected boilers ( not exceeding 150 square meters in aggregate of total heating surface) provided he is assisted by the number of firemen as are considered necessary by the Chief Inspector of Boilers.

Dated at _______ this ________________day of __________20__________________________

Secretary — Chairman

Board of Examiners — Board of Examiners

Description Roll

PHOTO

1. Date and Place of Birth ……………………..
2. Permanent address …………………………
3. Nationality ……………………………………..
4. Height (without shoes) ………………………
5 Marks of Identification ………………………..
6 . Left Thumb impression ………………………

Signature of applicant

Endorsements ___________

[F. No. 6 (11 )/2009-Boilers]

RENU SHARMA, Jt. Secy.